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Regulations

TITLE 7—AGRICULTURE

Chapter VII Agricultural Adjustment Agency

[Tobacco 703 (Burley) Part I, Supp. 5]

PART 724—BURLEY TOBACCO

1943-44 MARKETING QUOTAS

Pursuant to the authority vested in the Secretary of Agriculture by Title III of the Agricultural Adjustment Act of 1938 (52 Stat. 31, 7 U.S.C. 1940 ed. 1301 et seq.) as amended, and in the War Food Administrator by Executive Order No. 9322 as amended by Executive Order 9334, the Marketing Quota Regulations, Burley Tobacco, 1943-44 Marketing Year, as amended, are hereby further amended as follows:

Section 724.512 (8 F.R. 54) of Part I, Procedure for the Determination of Acreage Allotments and Normal Yields for 1943, is amended to read as follows:

§ 724.512 *Extent of calculations and rule of fractions.* (a) All percentages except the percent of excess acreage shall be calculated to the nearest whole percent. In calculating the percent of excess acreage all fractions shall be dropped if the percentage is more than one percent, and all fractions of less than a tenth shall be dropped if the percentage is less than one percent.

(52 Stat. 38, 47; 54 Stat. 392; 53 Stat. 1261; 56 Stat. 51; 7 U.S.C. 1940 ed. 1301 (b) 1313; 52 Stat. 66; 7 U.S.C. 1940 ed. 1375 (a), 371 (b) & (c))

Done at Washington, D. C. this 13th day of July 1943.

PAUL A. PORTER,
Acting War Food Administrator.

[F. R. Doc. 43-11261; Filed, July 13, 1943; 11:46 a. m.]

Tobacco 703 (Fire-cured) Part I, Supp. 3] PART 726—FIRE-CURED AND DARK AIR-CURED TOBACCO

1943-44 MARKETING QUOTAS

Pursuant to the authority vested in the Secretary of Agriculture by Title III of the Agricultural Adjustment Act of 1938 (52 Stat. 31, 7 U.S.C. 1940 ed. 1301 et seq.), as amended, and in the War Food Administrator by Executive Order No. 9322 as amended by Executive Order No. 9334, the Marketing Quota Regulations, Fire-Cured Tobacco, 1943-44 Marketing Year; as amended, are hereby further amended as follows:

Section 726.507 (8 F.R. 995) of Part I, Procedure for the Determination of Acreage Allotments and Normal Yields for 1943, is amended to read as follows:

§ 726.507 *Extent of calculations and rule of fractions.* (a) All percentages except the percent of excess acreage shall be calculated to the nearest whole percent. In calculating the percent of excess acreage all fractions shall be dropped if the percentage is more than one percent, and all fractions of less than a tenth shall be dropped if the percentage is less than one percent.

(52 Stat. 47, 202, 586, 53 Stat. 1261; 54 Stat. 392, 1209; 56 Stat. 51; 7 U.S.C. 1940 ed. 1313; 52 Stat. 66; 7 U.S.C. 1940 ed. 1375, 371 (b) & (c))

Done at Washington, D. C. this 13th day of July 1943.

PAUL A. PORTER,
Acting War Food Administrator.

[F. R. Doc. 43-11264; Filed, July 13, 1943; 11:45 a. m.]

[Tobacco 703 (Dark Air-Cured) Part I, Supp. 3]

PART 726—FIRE-CURED AND DARK AIR-CURED TOBACCO

1933-44 MARKETING QUOTAS

Pursuant to the authority vested in the Secretary of Agriculture by Title III of

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Section 726.557 (8 F.R. 1069) of Part I, Procedure for the Determination of Acreage Allotments and Normal Yields for 1943, is amended to read as follows:

§ 726.557 *Extent of calculations and rule of fractions.* (a) All percentages except the percent of excess acreage shall be calculated to the nearest whole percent. In calculating the percent of excess acreage all fractions shall be dropped if the percentage is more than one percent, and all fractions of less than

a tenth shall be dropped if the percentage is less than one percent.

(52 Stat. 47, 202, 586; 53 Stat. 1261; 54 Stat. 392, 1209; 56 Stat. 51; 7 U.S.C. 1940 ed. 1313; 52 Stat. 66; 7 U.S.C. 1940 ed. 1375, 371 (b) & (c))

Done at Washington, D. C. this 13th day of July 1943.

PAUL A. PORTER,
Acting War Food Administrator.

[F. R. Doc. 43-11262; Filed, July 13, 1943; 11:45 a. m.]

[Tobacco 703 (Flue-Cured) Part I, Supp. 4]

PART 727—FLUE-CURED TOBACCO

1943-44 MARKETING QUOTAS

Pursuant to the authority vested in the Secretary of Agriculture by Title III of the Agricultural Adjustment Act of 1938 (52 Stat. 31, 7 U.S.C. 1940 ed. 1301 et seq.), as amended, and in the War Food Administrator by Executive Order No. 9322 as amended by Executive Order No. 9334, the Marketing Quota Regulations, Flue-Cured Tobacco, 1943-44 Marketing Year, as amended, are hereby further amended as follows:

Section 727.512 (7 F.R. 10752) of Part I, Procedure for the Determination of Acreage Allotments and Normal Yields for 1943, is amended to read as follows:

§ 727.512 *Extent of calculations and rule of fractions.* (a) All percentages except the percent of excess acreage shall be calculated to the nearest whole percent. In calculating the percent of excess acreage all fractions shall be dropped if the percentage is more than one percent, and all fractions of less than a tenth shall be dropped if the percentage is less than one percent.

(52 Stat. 38, 47; 54 Stat. 392; 53 Stat. 1261; 56 Stat. 51; 7 U.S.C. 1940 ed. 1301 (b) 1313; 52 Stat. 66; 7 U.S.C. 1940 ed. 1375, 371 (b) & (c))

Done at Washington, D. C., this 13th day of July 1943.

PAUL A. PORTER,
Acting War Food Administrator.

[F. R. Doc. 43-11263; Filed, July 13, 1943; 11:46 a. m.]

Chapter XI—War Food Administration [Food Directive 9]

PART 1400—DELEGATIONS OF AUTHORITY

RATIONING OF FOOD IN PUERTO RICO, THE VIRGIN ISLANDS, AND THE PANAMA CANAL ZONE

Pursuant to the authority vested in the War Food Administrator to utilize existing governmental services and facilities, it is hereby directed as follows:

§ 1400.9 *Control over food in Puerto Rico, the Virgin Islands, and the Panama Canal Zone.* (a) In order to permit the efficient rationing of all food in Puerto Rico, the Virgin Islands, and the Panama Canal Zone, all foods located in those

territories are hereby declared to be rationed foods for the purposes of Food Directive 3 (8 F.R. 2005). The Office of Price Administration is authorized to exercise all the powers delegated to it by Food Directive 3, subject to the terms and conditions thereof, with respect to all foods in Puerto Rico, the Virgin Islands, and the Panama Canal Zone.

(b) This Food Directive 9 supersedes the delegation of authority to the Office of Price Administration made by War Production Board Directive No. 1, issued by the Chairman of the War Production Board on January 24, 1942 (7 F.R. 562), as supplemented by Supplementary Directive No. 1-J, issued July 1, 1942 (7 F.R. 5043), as amended October 27, 1942 (7 F.R. 8731), relating to rationing in Puerto Rico and the Virgin Islands, and as supplemented by Supplementary Directive No. 1-L, issued September 10, 1942 (7 F.R. 7200; corrected 7 F.R. 7281), relating to rationing in the Panama Canal Zone, to the extent that such directive and supplementary directives confer authority with respect to control over food; *Provided, however*, That with respect to violations of regulations issued under said directive and supplementary directives, or rights accrued, liabilities incurred, or appeals taken under said directive or supplementary directives prior to the effective date of this Food Directive 9, said directive and supplementary directives shall be deemed to be in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, or liability.

(c) Neither this Food Directive 9, nor any action taken hereunder by the Office of Price Administration, shall relieve any person from complying with the provisions of any order or regulation of the War Food Administrator applicable to Puerto Rico, the Virgin Islands, or the Panama Canal Zone.

(d) This Food Directive 9 shall become effective July 13, 1943.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807, E.O. 9334, 8 F.R. 5423)

Issued this 13th day of July 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43-11260; Filed, July 13, 1943;
11:46 a. m.]

TITLE 9—ANIMALS AND ANIMAL PRODUCTS

Chapter II—War Food Administration, Packers and Stockyards¹

PART 203—AUTHORIZATION FOR INSPECTION OF LIVESTOCK

NORTH DAKOTA STOCKMEN'S ASSOCIATION

By virtue of the authority vested in the War Food Administrator by the Packers and Stockyards Act, 1921, as amended, (7 U.S.C. 1940 ed. 181 et seq.),

¹ This chapter formerly designated as Food Distribution Administration.

and Public Law 615, 77th Cong., Ch. 421, 2nd Sess., approved June 19, 1942, *It is ordered*, That § 203.5, Chapter II, Title 9, Code of Federal Regulations, be amended to read as follows:

§ 203.5 *North Dakota Stockmen's Association*. Upon a written request filed pursuant to the provisions of the Packers and Stockyards Act, 1921, as amended, and Public Law 615, 77th Cong., Ch. 421, 2nd Sess., approved June 19, 1942, the North Dakota Stockmen's Association, duly organized under the laws of the State of North Dakota, is hereby authorized, with respect to livestock originating in or shipped to market from the State of North Dakota, to charge and collect reasonable and nondiscriminatory fees, approved by the War Food Administrator, to be paid by the owners of the livestock inspected, for the inspection of brands, marks, and other identifying characteristics of livestock sold or offered for sale at those markets at which the North Dakota Stockmen's Association may register as a market agency, such inspection to be made to determine the ownership of the livestock. Such charges as are authorized to be made shall be collected by the market agency or other person receiving and disbursing the funds received from the sale of livestock with respect to the inspection of which such charge is made, and paid by it to the said Association. Such inspection, charges, and collection of fees shall be subject to the provisions of the Packers and Stockyards Act and such regulation as may be promulgated thereunder.

(7 U.S.C. 1940 ed. 181 et seq.; Pub. Law 615, 77th Cong., Ch. 421, approved June 19, 1942; E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423)

Done at Washington, D. C., this 10th day of July 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43-11217; Filed, July 12, 1943;
4:15 p. m.]

TITLE 10—ARMY: WAR DEPARTMENT.

Chapter IV—Military Education

PART 41—CITIZENS' MILITARY TRAINING CAMPS

SUSPENSION OF REGULATIONS

Sections 41.1 to 41.40, inclusive, pertaining to Citizens' Military Training Camps, are suspended for the duration of the war. (41 Stat. 779; 45 Stat. 251; 10 U.S.C. 442) TAR 350-2200, 15 December 1938, as suspended by C 1, 29 June 1943]

[SEAL]

J. A. ULIO,
Major General,
The Adjutant General.

[F. R. Doc. 43-11231; Filed, July 13, 1943;
9:32 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

[T. D. 5239]

Subchapter A—Income and Excess Profits Taxes

PART 3—INCOME TAX UNDER THE REVENUE ACT OF 1936

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

COMPUTATION OF CREDIT FOR INCOME SUBJECT TO EXCESS PROFITS TAX IN CASE OF APPLICATION OF GENERAL EXCESS PROFITS TAX RELIEF

Regulations 94 [Part 3, Title 26, Code of Federal Regulations] and Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] are amended as follows:

Regulations 94

PARAGRAPH 1. Article 26-4, as added by Treasury Decision 5263, approved April 21, 1943, is amended by striking out the amounts "\$98,000" and "\$171,160" wherever they appear in Examples (1), (2), and (3), and inserting in lieu thereof "\$90,000" and "\$163,160," respectively.

Regulations 103

PAR. 2. The last paragraph of § 19.23 (a)-15 (b), as added by Treasury Decision 5196, approved December 8, 1942, is amended by striking from the second sentence thereof "section 122", and inserting in lieu thereof "section 130 (a)", so that such second sentence now reading,

(See section 24 (a) (7), added by section 122 of the Revenue Act of 1942.)

will read as follows:

(See section 24 (a) (7), added by section 130 (a) of the Revenue Act of 1942.)

PAR. 3. Section 19.26-4, as added by Treasury Decision 5219, approved February 2, 1943, is amended by inserting at the end thereof the following new paragraph:

If the excess profits tax of a corporation imposed by chapter 2E for a taxable year beginning after December 31, 1941, is finally determined by the use of the excess profits credit based upon constructive average base period net income determined under section 722, or if the corporation is entitled to and uses such excess profits credit in the computation of its excess profits tax for such year without the necessity of filing an application for relief under section 722 (see § 30.722-5 (e) of Regulations 109), the credit under section 26 (e) allowable in computing the normal tax and surtax shall be the amount of the corporation's adjusted excess profits net income, as defined in section 710 (b), computed with the use of the excess profits credit based upon constructive average base period net income. However, if such corporation computes its excess profits tax as provided in (a), (b), (c), or (d), of this section, the credit under section 26 (e) shall be the amount of which the tax imposed by chapter 2E,

computed as provided by the second paragraph of this section, is 90 percent.

PAR. 4. Section 19.108-f, as added by Treasury Decision 5240, approved March 10, 1943, is amended by inserting at the end of the third paragraph preceding the example the following new sentence:

With respect to the credit for income subject to the tax imposed by subchapter E of chapter 2 (the excess profits tax) in case of a corporation entitled to use the excess profits credit based upon constructive average base period net income determined under section 722, see § 19.26-4.

(Sec. 62 of the Revenue Act of 1936 (49 Stat. 1673; 26 U.S.C. 62), sec. 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C., 1940 ed., 62), and secs. 105 (d), 130 (a), 140, and 501 of the Revenue Act of 1942 (Public Law 753, 77th Congress))

[SEAL] NORMAN D. CANN,
Acting Commissioner
of Internal Revenue.

Approved: July 12, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-11265; Filed, July 13, 1943;
11:55 a. m.]

[T. D. 5281]

PART 19—INCOME TAX UNDER THE
INTERNAL REVENUE CODE

PERIOD FOR WHICH DEDUCTIONS AND
CREDITS TAKEN

PARAGRAPH 1. Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] are amended as follows:

(A) By adding at the end of § 19.43-1 the following new paragraph:

In any case in which, owing to monetary, exchange, or other restrictions imposed by a foreign country, an amount otherwise constituting gross income for the taxable year from sources without the United States is not includible in gross income of the taxpayer for that year, the deductions and credits charged against the amount so restricted shall be deemed to have been "paid or accrued" or "paid or incurred" proportionately in any subsequent taxable year in which such amount or portion thereof is includible in gross income. See § 19.131-6 for the treatment of foreign income tax imposed with respect to such amount as a basis of credit for foreign income tax in such cases.

(B) By adding at the end of § 19.131-6 the following new paragraph:

If, however, under the provisions of § 19.43-1 an amount otherwise constituting gross income for the taxable year from sources without the United States is, owing to monetary, exchange, or other restrictions imposed by a foreign country, not includible in gross income of the taxpayer for such year, the credit for income taxes imposed by such foreign country with respect to such amount shall be taken proportionately in any subsequent taxable year in which such amount or portion thereof is includible in gross income.

(Secs. 43, 62, and 131 of the Internal Revenue Code (53 Stat. 24, 32, and 56; 26 U.S.C., 43, 62, and 131))

[SEAL] NORMAN D. CANN,
Acting Commissioner
of Internal Revenue.

Approved: July 12, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-11266; Filed, July 13, 1943;
11:55 a. m.]

[T. D. 5282]

PART 19—INCOME TAX UNDER THE
INTERNAL REVENUE CODE

EXEMPTION FROM WITHHOLDING

PARAGRAPH 1. Section 19.143-3 of Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.], as amended by Treasury Decision 5174, approved October 28, 1942, is further amended by adding to the next to the last paragraph thereof the following:

However, in the determination of the tax to be withheld at the source under section 143 (b) with respect to remuneration paid on or after July 1, 1943, for labor or personal services performed within the United States by a nonresident alien, the benefit of the personal exemption of \$500 shall be allowed prorated upon the basis of \$1.40 per day for the period of employment during any portion of which labor or personal services are performed within the United States by such alien. Thus if A, a nonresident alien seaman employed by the X Shipping Corporation, is paid upon the termination of the voyage and such voyage covers 100 days, and A performed personal services within the United States during, or incident to, such voyage, the amount of \$140 will be allocated as the portion of the personal exemption to be allowed as a credit against the remuneration of A for personal services performed within the United States during such voyage and withholding shall be applied against the balance, if any, of such remuneration. If, for example, the total remuneration paid to A for such voyage is \$800 of which the sum of \$120 is allocable to sources within the United States, there is no withholding. As to what constitutes remuneration for labor or personal services rendered within the United States, see section 119 (a) (3) and § 19.119-4 of Regulations 103. The amount of the compensation allocable to labor or personal services performed within the United States together with the amount of the personal exemption, shall be shown on the annual withholding return, Form 1042.

(Secs. 62, 143 and 215 of the Internal Revenue Code (53 Stat. 32, 60 and 77; 26 U.S.C. 62, 143 and 215))

[SEAL] NORMAN D. CANN,
Acting Commissioner of
Internal Revenue.

Approved: July 12, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-11267; Filed, July 13, 1943;
11:55 a. m.]

[T. D. 5283]

Subchapter B—Estate and Gift Taxes
PART 81—REGULATIONS RELATING TO
ESTATE TAXES

RELEASE OF POWER OF APPOINTMENT
BEFORE MARCH 1, 1944

In order to conform Regulations 105 [Part 81, Title 26, Code of Federal Regulations] to section 10 of the Current Tax Payment Act of 1943 (Public Law 68, 78th Congress), approved June 9, 1943, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately after the Joint Resolution (Public Law 809, 77th Congress, enacted December 17, 1942), which was inserted by Treasury Decision 5239, approved March 10, 1943, and preceding section 302 (f) of the Revenue Act of 1926 (as originally enacted), as set forth preceding § 81.24, the following:

Sec. 10. *Extension of time in connection with release of powers of appointment.* (Current Tax Payment Act of 1943, enacted June 9, 1943.)

Section 403 (d) (3) of the Revenue Act of 1942 is amended by striking out "July 1, 1943" wherever it appears and inserting in lieu thereof "March 1, 1944" * * *

PAR. 2. Section 81.24 (b), as added by Treasury Decision 5239, is amended as follows:

(A) By striking out "June 30, 1943" wherever it appears and by inserting in lieu thereof "February 29, 1944".

(B) By striking from the first sentence of paragraph (3) "(as amended by the Joint Resolution of December 17, 1942)" and by inserting in lieu thereof "(as amended by section 10 of the Current Tax Payment Act of 1943)".

(C) By striking out "July 1, 1943" wherever it appears and by inserting in lieu thereof "March 1, 1944".

(Sec. 3791 of the Internal Revenue Code (53 Stat. 467, 26 U.S.C. 3791) and secs. 401 and 403 of the Revenue Act of 1942 (Public Law 753, 77th Congress), approved October 21, 1942, and sec. 10 of the Current Tax Payment Act of 1943 (Public Law 68, 78th Congress), approved June 9, 1943)

[SEAL] NORMAN D. CANN,
Acting Commissioner of
Internal Revenue.

Approved: July 12, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-11268; Filed, July 13, 1943;
11:55 a. m.]

Subchapter E—Administrative Provisions Common
to Various Taxes

[T. D. 5279]

PART 472—REGULATIONS UNDER SECTION
3804 OF THE INTERNAL REVENUE CODE

TIME FOR PERFORMING CERTAIN ACTS POST-
PONED BY REASON OF WAR

Period of time disregarded under section 3804 of the Internal Revenue Code, in determining whether certain acts are timely performed, by reason of members of armed forces being outside the United States, other individuals being outside

the Americas, or localities being areas of enemy action or control.

SUBPART A—INTRODUCTORY PROVISIONS

- Sec.
472.0 Scope of regulations.
472.1 Introductory provisions.

SUBPART B—GENERAL PROVISIONS

- 472.101 Definitions and use of terms.
472.102 Acts postponed.
472.103 Computation of time.
472.104 Exceptions.
472.105 Notices to Commissioner under section 3804 (e) (2) and (3).
472.106 Different periods of time disregarded with respect to same matter.
472.107 Computation of amount of credit or refund and of interest thereon.

SUBPART C—TAX OF MEMBER OF ARMED FORCES

- 472.201 Application of Subpart C.
472.202 Income tax due dates for taxable years beginning after December 31, 1940.
472.203 Tax liability in general.

SUBPART D—JOINT RETURN IF HUSBAND OR WIFE IS MEMBER OF ARMED FORCES

- 472.301 Joint return if husband or wife is member of armed forces.

SUBPART E—INCOME TAX OF SPOUSE OF MEMBER OF ARMED FORCES

- 472.401 Application of Subpart E.
472.402 Return and tax payment if spouse's gross income is \$1,200 or over.
472.403 Income tax due dates postponed if spouse's gross income is less than \$1,200.
472.404 Matters other than due dates.
472.405 Income of spouse under community property law.

SUBPART F—TAX OF INDIVIDUAL NOT MEMBER OF ARMED FORCES

- 472.501 Application of Subpart F.
472.502 Circumstances under which period of time is disregarded.
472.503 Period of time disregarded.

SUBPART G—JOINT RETURN IF NEITHER HUSBAND NOR WIFE IS MEMBER OF ARMED FORCES

- 472.601 Joint return if neither husband nor wife is member of armed forces.

SUBPART H—INCOME TAX OF SPOUSE OF INDIVIDUAL NOT MEMBER OF ARMED FORCES

- 472.701 Application of Subpart H.
472.702 Return and tax payment if spouse's gross income is \$1,200 or over.
472.703 Income tax due dates postponed if spouse's gross income is less than \$1,200.
472.704 Matters other than due dates.
472.705 Income of spouse under community property law.

SUBPART I—TAX OF CORPORATIONS, TRUSTS, AND ESTATES

- 472.801 Application of Subpart I.
472.802 Circumstances under which period of time is disregarded.
472.803 Period of time disregarded.
472.804 Inspection of determinations made by the Commissioner.
472.805 Interest payable by foreign corporations subject to section 231 (a).
472.806 China Trade Act corporations.

SUBPART J—TAX OF INDIVIDUAL IN EXTRAORDINARY CIRCUMSTANCES

- 472.901 Application of Subpart J.
472.902 Circumstances under which period of time is disregarded.
472.903 Period of time disregarded.

Sec.
472.904 Inspection of determinations made by the Commissioner.

AUTHORITY: §§ 472.0 to 472.904, inclusive, issued under sec. 3791 of Internal Revenue Code (53 Stat. 467; 20 U.S.C. 3791); sec. 507 of Revenue Act of 1942 (Pub. Law 753, 77th Cong.)

SEC. 507. TIME FOR PERFORMING CERTAIN ACTS POSTPONED BY REASON OF WAR. (Revenue Act of 1942.)

(a) *Amendments to the Internal Revenue Code.* The Internal Revenue Code is amended by inserting after section 3803 the following new sections:

SEC. 3804. TIME FOR PERFORMING CERTAIN ACTS POSTPONED BY REASON OF WAR.

(a) *Individuals.* The period of time after December 6, 1941, during which an individual is continuously outside the Americas (if such period is longer than ninety days), and the next ninety days thereafter, shall be disregarded in determining, under the internal revenue laws, in respect of any tax liability (including any interest, penalty, additional amount, or addition to the tax) of such individual—

(1) Whether any of the following acts was performed within the time prescribed therefor:

(A) Filing any return of income, estate, or gift tax (except income tax withheld at source and income tax imposed by Chapter 9 or any law superseded thereby);

(B) Payment of any income, estate, or gift tax (except income tax withheld at source and income tax imposed by Chapter 9 or any law superseded thereby) or any installment thereof or of any other liability to the United States in respect thereof.

(C) Filing a petition with the Board of Tax Appeals for redetermination of a deficiency, or for review of a decision rendered by the Board;

(D) Allowance of a credit or refund of any tax;

(E) Filing a claim for credit or refund of any tax;

(F) Bringing a suit upon any such claim for credit or refund;

(G) Assessment of any tax;

(H) Giving or making any notice or demand, for the payment of any tax, or with respect to any liability to the United States in respect of any tax;

(I) Collection, by the Commissioner or the collector, by distraint or otherwise, of the amount of any liability in respect of any tax;

(J) Bringing suit by the United States, or any officer on its behalf, in respect of any liability in respect of any tax; and

(K) Any other act required or permitted under the internal revenue laws specified in regulations prescribed under this section by the Commissioner with the approval of the Secretary;

(2) The amount of any credit or refund (including interest).

(b) *Other taxpayers and other circumstances.* In any case to which subsection (a) does not apply in which it is determined by the Commissioner, under regulations prescribed by him with the approval of the Secretary, that—

(1) By reason of an individual being outside the Americas, or

(2) By reason of any locality (within or without the Americas) being an area of enemy action or being an area under the control of the enemy, as determined by the Commissioner, or

(3) By reason of an individual in the military or naval forces of the United States being outside the States of the Union and the District of Columbia,

it is impossible or impracticable to perform any one or more of the acts speci-

fied in subsection (a), then in determining, under the internal-revenue laws whether such act was performed within the time prescribed therefor, in respect of any tax liability (including any interest, penalty, additional amount, or addition to tax) affected by the failure to perform such act within such time, and in determining the amount of any credit or refund (including interest) affected by such failure, there shall be disregarded such period after December 6, 1941, as may be prescribed by such regulations.

(c) *Limitation on time to be disregarded.* The period of time disregarded under this section shall not extend beyond whichever of the following dates is the earlier:

(1) The fifteen day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(2) In the case of an individual with respect to whom a period of time is disregarded under this section, the fifteenth day of the third month following the month in which an executor, administrator, or a conservator of the estate of such individual qualifies.

(d) *Exceptions.*—(1) *Tax in jeopardy; bankruptcy and receiverships; and transferred assets.* Notwithstanding the provisions of subsection (a) or (b), any action or proceeding authorized by section 146 (regardless of the taxable year for which the tax arose), 273, 274, 311, 872, 900, 1013, 1015, 1025, or 3650, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted. In any other case in which the Commissioner determines that collection of the amount of any assessment would be jeopardized by delay, the provisions of subsections (a) and (b) shall not operate to stay collection of such amount by distraint or otherwise as authorized by law. There shall be excluded from any amount assessed or collected pursuant to this paragraph the amount of interest, penalty, additional amount, and addition to the tax, if any, in respect of the period disregarded under subsection (a) or (b). In any case to which this paragraph relates, if the Commissioner or collector is required to give any notice to or make any demand upon any person, such requirement shall be deemed to be satisfied if the notice or demand is prepared and signed, in any case in which the address of such person last known to the Commissioner or collector is in an area for which United States post offices under instructions of the Postmaster General are not, by reason of the war, accepting mail for delivery at the time the notice or demand is signed. In such case the notice or demand shall be deemed to have been given or made upon the date it is signed.

(2) *Action taken before ascertainment of right to benefits.* The assessment or collection of any internal revenue tax or of any liability to the United States in respect of any internal revenue tax, or any action or proceeding by or on behalf of the United States in connection therewith, may be made, taken, begun, or prosecuted in accordance with law, without regard to the provisions of subsection (a) or (b), unless prior to such assessment, collection, action, or proceeding it is ascertained that the person concerned is entitled to the benefits of subsection (a) or (b).

(3) *Expiration of period of limitations prior to enactment of this section.* This section shall not operate to extend the time for performing any act specified in subsection (a) (1) (G), (H), (I), or (J) if such time under the law in force prior to the date of enactment of this section expired prior to such date.

(e) *Definitions.* For purposes of this section—

(1) *Americas.* The term "Americas" means North, Central, and South America (including the West Indies but not Greenland), and the Hawaiian Islands.

(2) *When individual ceases to be outside Americas or within an area of enemy action.* For the purpose of determining whether any act specified in subsection (a) (1) (G), (H), (I), or (J) was performed within the time prescribed therefor, if any period of time is disregarded under this section by reason of any individual being outside the Americas or within an area of enemy action or control, such individual shall not, if he returns to the Americas or leaves such area after the date of enactment of this section, be deemed to have returned to the Americas or ceased to be within such area before the date upon which the Commissioner receives from such individual a notice thereof in such form as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. A similar rule shall be applied in the case of a member of the military or naval forces of the United States with respect to whom a period of time is disregarded under this section by reason of being outside the States of the Union and the District of Columbia.

(3) *When executor, administrator, or conservator qualifies.* For the purpose of determining whether any acts specified in subsection (a) (1) (G), (H), (I), or (J) was performed within the time prescribed therefor, the month in which an executor, administrator, or conservator qualifies, if he qualifies after the date of enactment of this section, shall be deemed to be the month in which the Commissioner receives from him a notice thereof in such form as the Commissioner, with the approval of the Secretary, shall by regulations prescribe.

SEC. 3805. INCOME TAX DUE DATES POSTPONED IN CASE OF CHINA TRADE ACT CORPORATIONS.

In the case of any taxable year beginning after December 31, 1940, no Federal income tax return of, or payment of any Federal income tax by, any corporation organized under the China Trade Act, 1922 (42 Stat. 849, U.S.C., Title 15, chapter 4), shall become due until the fifteenth day of the sixth month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President. Such due date is prescribed subject to the power of the Commissioner to extend the time for filing such return or paying such tax, as in other cases.

(b) *Effect of amendments upon periods fixed under laws other than Internal Revenue Code.*

(1) *Public Law 490, Seventy-seventh Congress.* The amendments made by this section shall not be construed to shorten any period fixed under the provisions of section 13 or 14 of the Act approved March 7, 1942 (Public Law 490—77th Congress), within which any act may be done, except that any action or proceeding authorized under section 3804 (d) (1) of the Internal Revenue Code, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted without regard to the period so fixed.

(2) *Soldiers' and Sailors' Civil Relief Act of 1940.* (A) The amendments made by this section shall not be construed to shorten any period fixed under the provisions of section 513 of the Soldiers' and Sailors' Civil Relief Act of 1940 within which any act may be done, except that any action or proceeding authorized under section 3804 (d) (1) of the Internal Revenue Code, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted without regard to the period so fixed.

(B) Article II of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, is

amended by adding at the end thereof the following new section:

Sec. 207. Section 205 of this Act shall not apply with respect to any period of limitation prescribed by or under the internal revenue laws of the United States.

(c) *Retroactive effect.* The provisions of sections 3804 and 3805, as added by subsection (a) of this section, shall be effective as if they were enacted on December 7, 1941; except that the phrase "date of enactment of this section", when used in subsections (d) (3) and (e) (2) and (3) of section 3804, means the date of enactment of this Act. Any amount of interest, penalty, additional amount, or addition to the tax otherwise allowable as a refund or credit under the internal-revenue laws (including sections 3805 and 3804, except subsection (d) (2)) may be refunded or credited without regard to section 3804 (d) (2). No interest shall be allowed or paid by the United States upon any amount refunded or credited by reason of this subsection.

PUBLIC LAW 490 (77TH CONGRESS), APPROVED,
MARCH 7, 1942

That for the purpose of this Act—

(a) the term "person" means (1) commissioned officer, warrant officer, enlisted person (including persons selected under the Selective Training and Service Act, as amended), member of the Army or Navy Nurse Corps (female), wherever serving; (2) commissioned officer of the Coast and Geodetic Survey or the Public Health Service; and (3) civilian officers and employees of departments, during such time as they may be assigned for duty outside the continental limits of the United States or in Alaska;

(d) the term "department" means any executive department, independent establishment, or agency (including corporations) in the executive branch of the Federal Government.

Sec. 13. Notwithstanding any other provision of law, in the case of any taxable year beginning after December 31, 1940, no Federal income-tax return of, or payment of any Federal income tax by—

(a) Any individual in the military or naval forces of the United States, or

(b) Any civilian officer or employee of any department

who, at the time any such return or payment would otherwise become due, is a prisoner of war or is otherwise detained by any foreign government with which the United States is at war, or

(c) Any individual in the military or naval forces of the United States serving on sea duty or outside the continental United States at the time any such return or payment would otherwise become due,

shall become due until one of the following dates, whichever is the earliest;

(1) The fifteenth day of the third month following the month in which he ceases (except by reason of death or incompetency) to be a prisoner of war, or to be detained by any foreign government with which the United States is at war, or to be a member of the military or naval forces of the United States serving on sea duty or outside the continental United States, as the case may be, unless prior to the expiration of such fifteenth day he again is a prisoner of war, or is detained by any foreign government with which the United States is at war, or is a member of the military or naval forces of the United States serving on sea duty or outside the continental United States;

(2) The fifteenth day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(3) the fifteenth day of the third month following the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.

Such due date is prescribed subject to the power of the Commissioner of Internal Revenue to extend the time for filing such return or paying such tax, as in other cases, and to assess and collect the tax as provided in sections 146, 273, and 274 of the Internal Revenue Code in cases in which such assessment or collection is jeopardized and in cases of bankruptcy or receivership. For the purpose of this section, the term "continental United States" means the States and the District of Columbia, and the terms "individual" or "member" of the military or naval forces of the United States means any person in the Army of the United States, the United States Navy, the Marine Corps, the Army or Navy Nurse Corps (female), the Coast Guard, the Coast and Geodetic Survey, or the Public Health Service.

Sec. 14. The provisions of this Act, applicable to persons in the hands of an enemy, shall also apply to any person beleaguered or besieged by enemy forces.

SOLDIERS' AND SAILORS' CIVIL RELIEF ACT OF 1940, AS AMENDED BY SECTION 19 OF PUBLIC LAW 554 (77TH CONGRESS), APPROVED MAY 14, 1942, AND SECTION 18 OF THE SOLDIERS' AND SAILORS' CIVIL RELIEF ACT AMENDMENTS OF 1942

Sec. 101. (1) The term "persons in military service" and the term "persons in the military service of the United States", as used in this Act shall include the following persons and no others. All members of the Army of the United States, the United States Navy, the Marine Corps, the Coast Guard, the Women's Army Auxiliary Corps, and all officers of the Public Health Service detailed by proper authority for duty either with the Army or the Navy. The term "military service", as used in this Act, shall signify Federal service on active duty with any branch of service heretofore referred to or mentioned as well as training or education under the supervision of the United States preliminary to induction into the military service. The terms "active service" or "active duty" shall include the period during which a person in military service is absent from duty on account of sickness, wounds, leave, or other lawful cause.

(2) The term "period of military service", as used in this Act, shall include the time between the following dates: For persons in active service at the date of the approval of this Act it shall begin with the date of approval of this Act; for persons entering active service after the date of this Act, with the date of entering active service. It shall terminate with the date of discharge from active service or death while in active service, but in no case later than the date when this Act ceases to be in force.

(4) The term "court", as used in this Act, shall include any court of competent jurisdiction of the United States or of any State, whether or not a court of record.

SEC. 102.

(2) When under this Act any application is required to be made to a court in which no proceeding has already been commenced with respect to the matter, such application may be made to any court.

Sec. 513. The collection from any person in the military service of any tax on the income of such person, whether falling due prior to or during his period of military service, shall be deferred for a period extending not more than six months after the

termination of his period of military service if such person's ability to pay such tax is materially impaired by reason of such service. No interest on any amount of tax, collection of which is deferred for any period under this section, and no penalty for nonpayment of such amount during such period, shall accrue for such period of deferment by reason of such nonpayment. The running of any statute of limitations against the collection of such tax by distraint or otherwise shall be suspended for the period of military service of any individual the collection of whose tax is deferred under this section, and for an additional period of nine months beginning with the day following the period of military service. The provisions of this section shall not apply to the income tax on employees imposed by section 1400 of the Federal Insurance Contributions Act.

SEC. 604. This Act shall remain in force until May 15, 1945: *Provided*, That should the United States be then engaged in a war, this Act shall remain in force until such war is terminated by a treaty of peace proclaimed by the President and for six months thereafter: *Provided further*, That wherever under any section or provision of this Act a proceeding, remedy, privilege, stay, limitation, accounting, or other transaction has been authorized or provided with respect to military service performed prior to the date herein fixed for the termination of this Act, such section or provision shall be deemed to continue in full force and effect so long as may be necessary to the exercise or enjoyment of such proceeding, remedy, privilege, stay, limitation, accounting, or other transaction.

SEC. 700. (1) A person may, at any time during his period of military service or within six months thereafter, apply to a court for relief in respect of any obligation or liability incurred by such person prior to his period of military service or in respect of any tax or assessment whether falling due prior to or during his period of military service. The court, after appropriate notice and hearing, unless in its opinion the ability of the applicant to comply with the terms of such obligation or liability or to pay such tax or assessment has not been materially affected by reason of his military service, may grant the following relief:

(b) In the case of any other obligation, liability, tax, or assessment, a stay of the enforcement thereof during the applicant's period of military service and, from the date of termination of such period of military service or from the date of application if made after such service, for a period of time equal to the period of military service of the applicant or any part of such period, subject to payment of the balance of principal and accumulated interest due and unpaid at the date of termination of such period of military service or the date of application, as the case may be, in equal periodic installments during such extended period at such rate of interest as may be prescribed for such obligation, liability, tax, or assessment, if paid when due, and subject to such other terms as may be just.

(2) When any court has granted a stay as provided in this section no fine or penalty shall accrue during the period the terms and conditions of such stay are complied with by reason of failure to comply with the terms or conditions of the obligation, liability, tax, or assessment in respect of which such stay was granted.

SUBPART A—INTRODUCTORY PROVISIONS

§ 472.0 *Scope of regulations*—(a) *Subjects covered*. These regulations relate to the provisions of sections 3804 and

3805 of the Internal Revenue Code, added by section 507 of the Revenue Act of 1942, enacted October 21, 1942, concerning the postponement, by reason of the present war, of the time for performing certain acts. They deal with:

(1) The acts (with respect to which periods of time may be disregarded) specified in section 3804 and these regulations. For a list of such acts, see section 3804 (a) (1) and § 472.102.

(2) The circumstances under which periods of time are disregarded under section 3804 (a) and section 3804 (b) in determining whether the acts referred to above are timely performed, and in determining amounts of interest and of refunds and credits.

(3) The duration of the period of time to be disregarded under section 3804 in each case, expressed in some cases in terms of a postponed due date and in others in terms of a period of days to be excluded, in determining whether an act is timely performed and in determining amounts of interest and of refunds and credits.

(4) General limitations and exceptions under section 3804.

(5) Postponement under section 3805 of certain income tax due dates of China Trade Act corporations.

(b) *Treasury Decision 5216 superseded*. The preliminary regulations under section 3804 (relating to certain notices to the Commissioner of Internal Revenue under section 3804 (e) (2) and (3)), prescribed by Treasury Decision 5216, approved January 19, 1943, are hereby superseded. For provisions now in force relating to such notices to the Commissioner, see § 472.105 of these regulations.

(c) *Numbering of sections*. Inasmuch as these regulations constitute part 472 of Title 26 of the 1943 Supplement to the Code of Federal Regulations, each section of the regulations bears a number commencing with 472 and a decimal point. References to sections not preceded by "472." are references to sections of law. References to sections of law are references to sections of the Internal Revenue Code unless otherwise expressly indicated.

§ 472.1 *Introductory provisions*—(a) *Taxes to which section 3804 is applicable*. Section 3804 is applicable only in the case of Federal taxes. But the section is applicable to all Federal taxes, whether income tax, manufacturers' excise tax, or any other tax, and whether imposed by the Internal Revenue Code or by any other internal revenue law. While the section is applicable to all Federal taxes, it is not applicable to all acts with respect to each tax. For a list of the acts to which the section has application, see § 472.102.

(b) *General purpose of section 3804*. Section 3804 has for its purpose the postponement of the time for performing acts affecting Federal tax liabilities and rights in the cases specified in the section in which timely performance is impossible or impracticable by reason of the war. Such cases include those in which individuals are outside the Americas, or in which members of the mili-

tary or naval forces of the United States are serving outside the continental United States (including cases in which such members are serving on sea duty). Impairment or stoppage of transportation and communications in the foregoing cases makes clear the necessity for the suspension of time limitations, both in the case of acts to be performed by the taxpayer (for example, making a return and payment of income tax, or filing a claim for refund or credit of any tax) and in the case of acts to be performed by the Government (for example, the assessment or collection of any tax). In some cases assets and essential records of taxpayers (including taxpayers other than individuals) are in an enemy country or enemy controlled territory; and in such cases, depending upon the circumstances, a period of time may be disregarded under section 3804 (see subparts I and J).

(c) *Outline of section 3804*. Section 3804 (a) relates only to the tax liability of individuals outside the Americas, but is applicable whether or not the individual is a citizen or resident of the United States.

Section 3804 (b) relates to the tax liability of corporations, trusts, and estates, and, in cases in which no period of time is disregarded under section 3804 (a) or with respect to which a different or additional period of time is to be disregarded, to the tax liability of individuals. Section 3804 (b) is operative only as provided by these regulations.

Section 3804 (c) contains an over-all limitation on the period of time to be disregarded under section 3804. Section 3804 (c) provides that the period of time disregarded under section 3804 in respect of any tax liability shall in no event extend beyond whichever of the following dates is the earlier:

(1) The 15th day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(2) In the case of an individual with respect to whom a period of time is disregarded, the 15th day of the third month following the month in which an executor, administrator, or a conservator of the estate of such individual qualifies.

Section 3804 (d) contains exceptions to the general rules under section 3804 for postponing the time for performing certain acts.

Section 3804 (e) contains definitions.

(d) *Provisions of section 507 (b) of Revenue Act of 1942*—(1) *Public Law 490 (77th Congress)*. Sections 13 and 14 of the Act approved March 7, 1942 (Public Law 490, 77th Congress) postpone the due dates for filing income tax returns and paying income tax (for taxable years beginning after December 31, 1940) in case of certain members of the military or naval forces of the United States serving on sea duty or serving outside the continental United States, and in case of certain civilian employees of the United States detained by enemy governments or besieged by enemy forces. Under the provisions of section 507 (b) (1) of the Revenue Act of 1942, the time for filing the returns and paying the tax in

such cases may not be shortened under any provision of section 3804, except section 3804 (d) (1) (relating to tax in jeopardy, bankruptcy and receiverships, and transferred assets).

The postponed due date under these regulations in every case to which sections 13 and 14 of Public Law 490 apply is the same date as for a later date than that provided under such sections, except as provided in section 3804 (d) (1). The due dates fixed under these regulations therefore govern in all such cases. (See §§ 472.202, 472.502, and 472.503).

(2) *Soldiers' and Sailors' Civil Relief Act of 1940.* Section 513 of the *Soldiers' and Sailors' Civil Relief Act of 1940* authorizes the deferment of collection of income tax from any person in the military service (as defined in such Act) whose ability to pay the tax is materially impaired by reason of such service. Under the provisions of section 507 (b) (2) of the Revenue Act of 1942, if such a deferment for any taxable year is granted such person, the time for paying the tax for such year may not be shortened under any provision of section 3804 except section 3804 (d) (1) (relating to tax in jeopardy, bankruptcy and receiverships, and transferred assets). Except in cases to which section 3804 (d) (1) applies, no provision of these regulations shall be construed to shorten the time which is allowed under section 513 with respect to any taxable year for paying the income tax for such year.

(e) *Provisions of section 507 (c) of the Revenue Act of 1942.* Section 507 (c) of the Revenue Act of 1942 provides, in part, that section 3804 shall be effective as if it were enacted on December 7, 1941; except that the phrase "date of enactment of this section", when used in sections 3804 (d) (3) and 3804 (e) (2) and (3), means the date of enactment of the Act, that is, October 21, 1942. Section 507 (c) also provides for the refund or credit of any amount of interest, penalty, additional amount, or addition to the tax collected at any time (whether before, on, or after October 21, 1942) with respect to any period required to be disregarded under section 3804. No interest is payable by the United States upon the amount of any such refund or credit.

SUBPART B—GENERAL PROVISIONS

§ 472.101 *Definitions and use of terms.* As used hereinafter in these regulations:

(a) The terms defined in the applicable laws shall have the meanings so assigned to them.

(b) The term "member of the military or naval forces of the United States" includes any individual in the Army of the United States, the United States Navy, the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, the Women's Army Auxiliary Corps, the Navy Nurse Corps, Female, the Women's Reserve branch of the Naval Reserve, the Women's Reserve branch of the Coast Guard Reserve, and the Women's Reserve branch of the Marine Corps Reserve (Marine Corps Women's Reserve), and any commissioned officer of the Coast and Geodetic Survey or of the Public Health Service.

(c) The term "active duty" includes active service in any branch of the military or naval forces of the United States mentioned in paragraph (b) above, as well as the period during which a member of the military or naval forces of the United States on active duty is absent therefrom on account of sickness, wounds, leave, or other lawful cause.

(d) The term "continental United States" means the States of the Union and the District of Columbia.

(e) The term "Americas" means North, Central, and South America (including the West Indies, Bermuda, Newfoundland, and the Aleutian Islands, but not Greenland or Iceland), and the Hawaiian Islands.

(f) The term "tax" or "tax liability" means any tax due the United States under any internal revenue law (including any interest, penalty, additional amount, or addition to the tax) or any other liability to the United States in respect thereof.

(g) The term "Commissioner" means the Commissioner of Internal Revenue.

(h) The term "collector" means collector of internal revenue.

§ 472.102 *Acts postponed.*—(a) *Acts specified in section 3804.* (a) (1) (G), (H), (I), and (J). The acts specified in subsection (a) (1) (G), (H), (I), and (J) of section 3804 with respect to which a period of time may be disregarded under such section in determining whether such acts are timely performed are:

(1) Assessment of any tax.

(2) Giving any notice with respect to, or making any demand for the payment of, any tax.

(3) Collection, by the Commissioner or the collector, by distraint or any other proceeding, of any tax.

(4) Bringing suit by the United States, or any officer on its behalf, for any tax.

(b) *Other acts.* The other acts with respect to which a period of time may be disregarded under section 3804 in determining whether such acts are timely performed are:

(1) Filing any return of income, estate, or gift tax (except the return by a withholding agent of income tax required to be withheld at source and the return by an employer of income tax imposed by Chapter 9 of the Internal Revenue Code or any law superseded thereby).

(2) Payment of any income, estate, or gift tax (except payment by a withholding agent of income tax required to be withheld at source and payment by an employer of income tax imposed by Chapter 9 of the Internal Revenue Code or any law superseded thereby) or any installment of such tax.

(3) Filing a petition with the Board of Tax Appeals or The Tax Court of the United States for redetermination of a deficiency, or for review of a decision rendered by such Board or Tax Court.

(4) Allowance of a credit or refund of any tax.

(5) Filing a claim for credit or refund of any tax.

(6) Bringing a suit upon a claim for credit or refund of any tax.

(7) Release of a power of appointment, as defined in section 811 (f) (2), which was created on or before October 21, 1942, except in the case of a release by a person under a legal disability who by reason thereof is granted a longer period under any provision of the internal revenue laws than under these regulations within which to effect such release.

(8) Release of a power of appointment, as defined in section 1000 (c), which was created on or before October 21, 1942, except in the case of a release by a person under a legal disability who by reason thereof is granted a longer period under any provision of the internal revenue laws than under these regulations within which to effect such release.

(9) Filing any return of capital stock tax for any year ending on or after June 30, 1942, of any corporation organized under the China Trade Act, 1922.

(10) Payment of any capital stock tax for any year ending on or after June 30, 1942, by any corporation organized under the China Trade Act, 1922.

§ 472.103 *Computation of time.* For the purposes of these regulations, in determining the duration of any period of time during which a member of the military or naval forces of the United States is serving on sea duty or outside the continental United States, the period shall be deemed to commence at the first moment of the day following the date on which the member commences to serve on sea duty or at the first moment of the day following the date of departure of the member from the continental United States, as the case may be, and shall be deemed to terminate at the last moment of the date on which the member ceases to serve on sea duty or the date of return of the member to the continental United States, as the case may be. A similar rule is applicable to the determination of the duration of any period of time during which an individual is outside the Americas.

§ 472.104 *Exceptions.*—(a) *Tax in jeopardy; bankruptcy and receiverships; transferred assets.* Section 3804 (d) (1) contains exceptions in certain cases under which collection of tax and action preliminary thereto may be effected notwithstanding the fact that in such cases such collection or action would otherwise be stayed because a period of time is or would be disregarded under the provisions of section 3804. Such exceptions are applicable to cases relating to tax in jeopardy, bankruptcy and receivership, and transferred assets.

For example, if the 90-day or 150-day period after the mailing of notice of a deficiency of income tax of an individual (before the expiration of which the assessment of the deficiency is prohibited under section 272 (a)) is extended under the terms of section 3804 (a) by reason of the individual being outside the Americas for more than 90 days, the deficiency may nevertheless by reason of section 3804 (d) (1) be assessed before the expiration of such extended period if the Commissioner believes that the assessment or collection of the deficiency will

be jeopardized by delay. Similarly, for example, if the 10-day period after notice and demand under section 3690 (before the expiration of which collection of certain taxes by distraint and sale is prohibited under section 3690) is extended under the terms of section 3804 (a) by reason of an individual being outside the Americas for more than 90 days, collection by distraint and sale may nevertheless by reason of section 3804 (d) (1) be effected before the expiration of such extended period if the tax is in jeopardy.

If under any provision of law the Commissioner or the collector is, in any case to which section 3804 (d) (1) is applied, required to give any notice to or make any demand upon any person, and if the address of such person last known to the Commissioner or collector is in an area for which United States post offices under instructions of the Postmaster General are not, by reason of the war, accepting mail for delivery at the time the notice or demand is signed, the requirement for giving notice or making demand is deemed to be satisfied if the notice or demand is prepared and signed. In such case, the notice or demand is deemed to have been given or made upon the date it is signed. In each such case a record, available for inspection by any person, relating to the notice or demand, shall be maintained in the Office of the Commissioner. There shall be set forth in such record the name and last known address of the taxpayer, a statement of the character of the notice or demand or a reference to the provision of law under which it is issued, the date on which the notice or demand was signed, and the taxable period and kind of tax involved.

(b) *Action taken before ascertainment of right to benefits.* Section 3804 (d) (2) contains an exception which has the effect of validating action taken, without regard to a period of time required to be disregarded under section 3804 but otherwise pursuant to law, in collecting tax or taking action preliminary thereto if such action is taken prior to the time it is ascertained that the person concerned is entitled to the benefits of section 3804. Section 3804 (d) (2) applies to cases in which the action taken would, except for such section 3804 (d) (2), be prohibited. Thus, for example, if the facts of a case are such that a period of time is disregarded, thereby extending the 10-day period under section 3690 after notice and demand before the expiration of which distraint and sale is prohibited, but property of the taxpayer is distrained upon and sold before the expiration of such extended period, the collector not being aware of the extension of the period, the distraint and sale are nevertheless valid. See, however, section 507 (c) of the Revenue Act of 1942 under which the taxpayer may obtain a refund or credit (without interest) of the amount collected from him, if any, of interest, penalty, additional amount, or addition to the tax (but not of the tax itself) which is attributable to any period required to be disregarded.

Section 3804 (d) (2) does not apply to cases in which a lapse of time is not, under the law pursuant to which action

is taken, a condition precedent to the taking of such action, and in which therefore neither section 3804 (a) nor section 3804 (b) may operate to preclude the taking of such action prior to the expiration of an extended period of time. Thus, for example, an investigation to determine liability for any tax may be made, or an assessment of manufacturers' excise tax or alcohol tax may be made, even after it is ascertained that the taxpayer is entitled to the benefits of section 3804 (a) or (b), since under the law pursuant to which such investigation or assessment is made no lapse of time is prescribed as a condition precedent to the taking of such action.

(c) *Expiration of period of limitations prior to October 21, 1942.* Section 3804 (d) (3) provides that section 3804 shall not operate to extend the time for performing any act specified in section 3804 (a) (1) (G), (H), (I), or (J) (see § 472.102 (a)) if such time under the law in force prior to October 21, 1942 (the date of enactment of the Revenue Act of 1942), expired prior to such date.

§ 472.105 *Notices to Commissioner under section 3804 (e) (2) and (3).*—(a) *Requirement.* If a period of time is disregarded under any provision of section 3804, the time within which the acts specified in section 3804 (a) (1) (G), (H), (I), or (J) (see § 472.102 (a)) may be performed by or on behalf of the Government may be extended indefinitely (subject to the limitations provided in section 3804 (c) (1) and (d) (3)) unless the notice provided for in section 3804 (e) (2) or (3) is given to the Commissioner. For purposes of determining whether such acts are timely performed, the event fixing the date of termination of the period to be disregarded, if such event occurred after October 21, 1942 (the date of the enactment of the Revenue Act of 1942), shall not be deemed to have occurred until the notice (described in paragraph (b)) of such event is received by the Commissioner.

The notice provided for in section 3804 (e) (2) or (3) should be furnished by the person concerned to the Commissioner of Internal Revenue, Washington, D. C., after the occurrence of one of the following enumerated events, in case a period of time is disregarded under section 3804 (including cases in which a period of time is disregarded under Subpart I or J of these regulations) and the date of termination of such period is dependent upon the time when:

- (1) An individual (whether or not the taxpayer) returns to the Americas; or
- (2) An individual (whether or not the taxpayer) in the military or naval forces of the United States returns to the continental United States or ceases to serve on sea duty; or
- (3) An individual (whether or not the taxpayer) leaves an area of enemy action or control; or
- (4) A person qualifies as executor, administrator, or conservator of the estate of an individual with respect to whom a period of time is disregarded under section 3804.

In order that periods of time within which acts may be performed, and inter-

est or penalty, if any, may be properly computed, notice should be furnished to the Commissioner in every case in which the termination of a period disregarded under section 3804 is dependent upon the time when an individual returns to the Americas or to the continental United States, or upon the time when an individual ceases to serve on sea duty, or upon the time when an individual leaves an area of enemy action or control, or upon the time when an executor, administrator, or conservator qualifies as such. Thus, the notice should be furnished in those cases in which the event (fixing the date of termination of the period to be disregarded) occurred on or before October 21, 1942, although in such cases failure to furnish the notice does not under the provisions of section 3804 (e) (2) or (3) extend the period within which the Government may perform the acts specified in section 3804 (a) (1) (G), (H), (I), or (J).

With the exception noted in the last preceding sentence, the consequence of failure to furnish the information called for in paragraph (b) is the extension in favor of the Government of the time within which the acts specified in section 3804 (a) (1) (G), (H), (I), and (J) may be performed. Such failure cannot operate to extend the time within which other acts specified in section 3804 (see § 472.102 (b)) may be performed. While no time is prescribed for furnishing the information, it is to the advantage of the taxpayer that the information be furnished as promptly as possible for each period disregarded under section 3804.

(b) *Form and contents of notice.* No particular form is prescribed for giving the notice provided for in section 3804 (e) (2) or (3). The notice shall be filed, in duplicate, with the Commissioner of Internal Revenue, Washington, D. C., and it shall be stated therein that the notice is filed pursuant to section 3804 of the Internal Revenue Code.

Each such notice shall be signed and dated by the person filing it, and shall contain the following information:

- (1) Name and present address of the taxpayer.
- (2) Name and present address of the person furnishing the information, if not furnished by the taxpayer.
- (3) Kind and amount of tax or taxes which are believed to be involved (for example, income, estate, or gift tax).
- (4) Address of each collector with whom returns of the tax or taxes involved have been or are intended to be filed.
- (5) Each taxable year or period believed to be involved.
- (6) For the period, if any, during which the individual was a member of the military or naval forces of the United States, (i) if outside the continental United States or serving on sea duty on December 7, 1941, the last date prior to December 7, 1941, on which the individual left the continental United States or commenced to serve on sea duty; (ii) each date after December 6, 1941, on which the individual left the continental United States or commenced to serve on sea duty; and (iii) each date

after December 6, 1941, on which the individual returned to the continental United States or ceased to serve on sea duty.

(7) For the period, if any, during which the individual was not a member of the military or naval forces of the United States, (i) if outside the Americas on December 7, 1941, the last date prior to December 7, 1941, on which the individual left the Americas and the name of the port of departure; (ii) each date after December 6, 1941, on which the individual left the Americas and the name of each port of departure; and (iii) each date after December 6, 1941, on which the individual returned to the Americas and the name of each port of entry.

(8) If any period of time is disregarded under section 3804 by reason of an individual being in a locality which is an area of enemy action or control (see subparts I and J), the beginning and ending dates of each period after December 6, 1941, during which the individual was within such a locality and the name of the locality.

(9) In the case of a person who has qualified as an executor, administrator, or conservator of the estate of an individual with respect to whom a period of time is disregarded under section 3804, the date on which, and the name and location of the court in which, such person qualified as such, together with the information called for in subparagraphs (1) to (8), inclusive.

In case more than one period of time is disregarded under section 3804 with respect to a taxpayer, information previously furnished in such case to the Commissioner in notices given under this section of these regulations need not be included in subsequent notices to the Commissioner thereunder.

In case a person, having the intent of giving notice pursuant to the provisions of section 3804, furnishes the notice prior to the receipt by such person of advice as to the requirements of this section of these regulations (whether before or after the promulgation thereof), such notice will be considered as satisfying such provisions as of the date of actual receipt thereof in Washington, D. C., by the Commissioner, if in the opinion of the Commissioner there has been substantial compliance with this section. A notice furnished to a collector will not be considered as a notice to the Commissioner.

§ 472.106 Different periods of time disregarded with respect to same matter. This section applies to the case of any person with respect to whom under one provision of these regulations a specified period of time is disregarded in the determination of any matter, and under another provision of these regulations a longer period of time is disregarded in the determination of the same matter. Unless a contrary intent is expressly indicated in these regulations or in a determination by the Commissioner with respect to such person, the longer period of time shall be the one disregarded in determining whether the act is timely performed. For example, if a member of the military forces of the United States who is serving on active duty outside

the continental United States on March 15, 1943, returns to the continental United States on May 29, 1943, and does not again serve outside the continental United States until after September 15, 1943, under § 472.202 the due date for filing the separate income tax return of the member and paying the tax for the taxable year beginning on January 1, 1942, is September 15, 1943. If the spouse of such member has gross income of less than \$1,200 for the taxable year beginning on January 1, 1942, under § 472.403 the due date for filing the separate income tax return of the spouse and paying the tax for such taxable year is likewise September 15, 1943. If, however, the spouse leaves the Americas on December 1, 1942, and returns thereto on November 2, 1943, under § 472.503 the due date for filing the separate income tax return of the spouse and paying the tax for the taxable year beginning on January 1, 1942, is January 31, 1944 (the 90th day after the date of the return of the spouse to the Americas). Inasmuch as the longer period of time is to be disregarded under the provisions of this section, the due date for filing the income tax return of the spouse and paying the tax for the taxable year is January 31, 1944, instead of September 15, 1943. (In the foregoing example it is assumed that the member had for the taxable year gross income of \$1,200 or more. For that reason the due date of the member for filing a separate income tax return and paying the tax for the taxable year is not postponed under § 472.702 or § 472.703 by reason of the spouse of the member being outside the Americas.)

This section also applies in case under one provision no period of time is disregarded and under another provision a period of time is disregarded, and in such case a similar rule shall be applied, that is, unless a contrary intent is expressly indicated in these regulations or in a determination by the Commissioner, the disregarded period of time is applicable in determining whether the act is timely performed. For example, if a wife's gross income is \$1,200 or more for the taxable year beginning on January 1, 1942, the due date of her separate income tax return and of payment of the tax for such taxable year is not postponed under § 472.402, even though the due date of her husband's return and tax payment for such year is postponed under § 472.202 by reason of his being a member of the naval forces of the United States serving on sea duty. But if her due date for such taxable year is postponed under § 472.502, by reason of her being outside the Americas, the disregarded period of time prescribed in § 472.503 is applicable in determining whether her return is timely filed and her tax is timely paid.

§ 472.107 Computation of amount of credit or refund and of interest thereon—(a) Application of section. This section applies to the determination of the period of time, if any, which shall be disregarded under these regulations for the purpose of determining under the internal revenue laws the amount of any credit or refund and the amount of interest upon any credit or refund.

(b) *General rule.* If any period of time is disregarded under these regulations with respect to any taxpayer in determining whether any act specified in § 472.102 is timely performed, such period of time shall also be disregarded for the purpose specified in paragraph (a), except in the cases specified in paragraph (c) (2), (3), and (4).

(c) *Exception when amount of credit or refund would not be affected—(1) Application of paragraph.* This paragraph applies only to cases in which the disregarding of the period of time prescribed in paragraph (b) would not result:

(i) In a credit or refund being allowable where a credit or refund would not otherwise be allowable, or

(ii) In a greater amount of credit or refund being allowable than would otherwise be allowable.

(2) *When taxpayer is an individual and section 3804 (a) is applicable.* In case the taxpayer is an individual, if:

(i) The facts of the particular case are such that the conditions specified in paragraph (c) (1) is met, and

(ii) A period of time is required to be disregarded under section 3804 (a) by reason of such individual being outside the Americas continuously for 91 or more days after December 6, 1941, and

(iii) The period of time required to be disregarded under section 3804 (a) is different from the period of time required to be disregarded under paragraph (b),

then only the period of time required to be disregarded under section 3804 (a) shall be disregarded for the purpose specified in paragraph (a).

(3) *When taxpayer is an individual and section 3804 (a) is not applicable.* In case the taxpayer is an individual, if:

(i) The facts of the particular case are such that the condition specified in paragraph (c) (1) is met, and

(ii) No period of time is required to be disregarded under section 3804 (a), then no period of time shall be disregarded for the purpose specified in paragraph (a).

(4) *When taxpayer is not an individual.* In the case of a taxpayer other than an individual, no period of time shall be disregarded for the purpose specified in paragraph (a) if the facts of the particular case are such that the condition specified in paragraph (c) (1) is met.

SUBPART C—TAX OF MEMBER OF ARMED FORCES

§ 472.201 Application of subpart C. This subpart applies to the cases in which a period of time is disregarded in respect of the tax liability of a member of the military or naval forces of the United States on active duty. Section 472.202 relates to the due date for filing income tax returns and the due date for paying income tax, in the case of taxable years beginning after December 31, 1940. Section 472.203 relates to (a) income tax liability (other than due dates of returns and payments) with respect to taxable years beginning after December 31, 1940, (b) income tax liability with respect to taxable years beginning

before January 1, 1941, and (c) tax liability with respect to all taxes other than income tax.

§ 472.202 *Income tax due dates for taxable years beginning after December 31, 1940—(a) Application of section.* This section applies only to the due dates of returns and of payments of income tax for taxable years beginning after December 31, 1940.

(b) *Circumstances under which due date is postponed.* The due date for any income tax return and for any payment (including any installment payment) of income tax is postponed in the case of any individual in the military or naval forces of the United States in case:

(1) At any time on the day on which the return or payment would otherwise become due the individual is serving on sea duty or outside the continental United States; or

(2) The date on which the return or payment would otherwise become due falls prior to the 90th day after the last day of a period of 91 days or more of continuous service by the individual on sea duty or outside the continental United States (for provisions relative to computing duration of service on sea duty or outside the continental United States, see § 472.103); or

(3) The date on which the return or payment would otherwise become due occurs after the individual, while serving outside the continental United States or on sea duty (irrespective of the duration of such service), dies or becomes incompetent.

See section 53 for provisions relating to the date when an income tax return would otherwise (that is, but for this section of these regulations) become due. See section 56 for provisions relating to the date when an income tax payment would otherwise become due.

(c) *New due date.* The new due date, in the case of any postponement required by paragraph (b), is the earliest of the following dates (except in the case of certain installment payments as prescribed in paragraph (e)):

(1) The 15th day of the fourth month following the month in which the individual ceases (except by reason of death or incompetency) to be a member of the military or naval forces of the United States serving on sea duty or outside the continental United States, unless prior to the expiration of such 15th day he is again a member of the military or naval forces serving on sea duty or outside the continental United States; or

(2) The 15th day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(3) The 15th day of the third month following the month in which an executor, administrator, or a conservator of the estate of the taxpayer qualifies.

(d) *Installment privilege where due date for payment of tax is postponed.* In case the due date for paying the tax (as distinguished from the due date of an installment of the tax) is postponed under the provisions of paragraph (b), the tax may, at the option of the tax-

payer, be paid in accordance with the provisions of section 56 (b) in four equal installments instead of in a single payment. In such case the first installment is to be paid on or before the new due date prescribed by paragraph (c), the second installment on or before the 15th day of the third month, the third installment on or before the 15th day of the sixth month, and the fourth installment on or before the 15th day of the ninth month, after such new due date. This is true even though the date on or before which the second, third, or fourth installment is to be paid falls after the date prescribed in subparagraphs (2) or (3) of paragraph (c).

(e) *Installment privilege where due dates for paying installments are postponed.* In any case in which the taxpayer has exercised the installment privilege, in accordance with section 56 (b), for paying the tax for any taxable year, if the due dates of more than one installment (but not the first installment) of the tax for such year are postponed under the provisions of paragraph (b), the new due dates for such postponed installments shall be as follows:

(1) The new due date of the first postponed installment shall be the new due date prescribed in paragraph (c);

(2) The new due date of the second postponed installment shall be the 15th day of the third month after the new due date of the first postponed installment; and

(3) The new due date of the third postponed installment, if any, shall be the 15th day of the sixth month after the new due date of the first postponed installment.

However, in no event shall the new due date of the second or third such postponed installment be later than the earlier of the dates prescribed in subparagraphs (2) and (3) of paragraph (c).

§ 472.203 *Tax liability in general—(a) Application of section.* This section shall apply, in the case of a member of the military or naval forces of the United States, to:

(1) Income tax liability with respect to taxable years beginning after December 31, 1940, other than in the case of due dates of returns and payments (as to such dates, see § 472.202); and

(2) Income tax liability with respect to taxable years beginning before January 1, 1941; and

(3) Tax liability with respect to all taxes other than income tax.

If the circumstances are such that a period of time is required to be disregarded under paragraph (b), the period of time prescribed in paragraph (c) shall be disregarded, in the above cases of tax liability to which this section applies, in determining, under the internal revenue laws, whether any act specified in § 472.102 was performed within the time prescribed therefor.

(b) *Circumstances under which period of time is disregarded.* In the cases specified in paragraph (a), the period of time prescribed in paragraph (c) shall be disregarded if the member of the military or naval forces of the United States serves, after December 6, 1941, on sea

duty or outside the continental United States:

(1) Continuously for 91 days or more (for provisions relative to computing duration of service on sea duty or outside the continental United States, see § 472.103); or

(2) For any period (irrespective of the duration of such period) if, while on sea duty or outside the continental United States, he dies or becomes incompetent.

(c) *Period of time disregarded.* If a period of time is required to be disregarded under paragraph (b), the period of time disregarded shall commence at the first moment of the day following the date on which the taxpayer commences to serve on sea duty or at the first moment of the day following the date of departure of the taxpayer from the continental United States, whichever is the earlier. It shall terminate at the last moment of whichever of the following dates is the earliest:

(1) The 15th day of the fourth month following the month in which the taxpayer ceases (except by reason of death or incompetency) to be a member of the military or naval forces of the United States serving on sea duty or outside the continental United States, unless prior to the expiration of such 15th day the taxpayer is again a member of the military or naval forces serving on sea duty or outside the continental United States; or

(2) The 15th day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(3) The 15th day of the third month following the month in which an executor, administrator, or a conservator of the estate of the taxpayer qualifies.

The application of § 472.203 (c) (1) may be illustrated by the following example:

Example. On April 1, 1943, the Commissioner duly mailed to A, a member of the military forces of the United States, a notice of deficiency in respect of A's income tax for the taxable year beginning on January 1, 1941. Under the provisions of section 272, A has 90 days after the notice is mailed within which to file a petition with The Tax Court of the United States for a redetermination of the deficiency. A leaves the continental United States on May 1, 1943, and serves on active duty outside the continental United States until he returns thereto on April 30, 1944. A does not again serve outside the continental United States until after October 14, 1944. Under the provisions of this section the last day on which A may timely file a petition with The Tax Court of the United States for a redetermination of the deficiency is October 14, 1944. This date is determined as follows: the day on which the notice of deficiency was mailed, that is, April 1, 1943, is excluded and the day of A's departure from the continental United States, that is, May 1, 1943, is included in determining that portion of the 90-day period which had expired on A's departure from the continental United States, which is 30 days; the period of time which is disregarded commences at the first moment of May 2, 1943, the day following A's departure from the continental United States, and terminates at the last moment of August 15, 1944, the 15th day of the fourth month following the month in which A ceases to serve outside the continental United States; and the 60th day thereafter (the 90 days for filing a petition

with The Tax Court less 30 days thereof which had expired on A's departure from the continental United States) is October 14, 1944.

SUBPART D—JOINT RETURN IF HUSBAND OR WIFE IS MEMBER OF ARMED FORCES

§ 472.301 *Joint return if husband or wife is member of armed forces.* This subpart applies to the election of husband and wife to make a joint return (or separate returns) of income for any taxable year beginning after December 31, 1940, in case:

(a) Either the husband or wife is a member of the military or naval forces of the United States; and

(b) The due date for filing the return of the member for such taxable year is postponed under the provisions of § 472.202; and

(c) The spouse and the member would be entitled to file a joint return for such taxable year if an election to file such a return is timely made. (For provisions relating to joint returns, see sections 51 (b) and 400 and regulations promulgated thereunder.)

In such a case the election to file a joint return (or separate returns) for such taxable year may be made on or before the last day on which a return of the member may be timely filed under § 472.202. That is, an election may be made to file a joint return where a separate return or returns have previously been filed, or where neither the spouse nor the member has filed a return; or an election may be made to file separate returns where a joint return has previously been filed. In any such case the due date of the joint return and tax thereunder is the date on or before which the election may be timely made under this section. However, where separate returns are made, the due date of the return and tax of neither taxpayer is affected by this section, but is governed by the provisions of these regulations applicable to the due date of the separate return and tax of the respective taxpayer. In any case in which the due dates of the returns of both spouses are postponed under these regulations and one of such postponed due dates is later than the other (as, for example, where both spouses are members of the military or naval forces of the United States serving outside the continental United States and one of the spouses returns later than the other), the election may be made on or before the later due date of the two. But see § 472.402 for provisions under which a spouse is required to make an income tax return and pay the tax due thereunder on the normal due date.

In case the member is not required under section 51 to make a return for a taxable year (as, for example, where the member does not have any gross income for the taxable year by reason of the exclusion from gross income provided in section 22 (b) (13)) but the facts are such that the due date would be postponed if he were required to make a return for such year, this subpart shall nevertheless have application in the same manner and to the same extent as though the member were required to

make a return for such year and the due date thereof were postponed.

SUBPART E—INCOME TAX OF SPOUSE OF MEMBER OF ARMED FORCES

§ 472.401 *Application of subpart E.* This subpart applies to the income tax liability, with respect to any taxable year beginning after December 31, 1940, of the spouse of a member of the military or naval forces of the United States in case:

(a) The due date for filing the return of the member for such taxable year is postponed under the provisions of § 472.202; and

(b) The spouse and the member would be entitled to file a joint return for such taxable year if an election to file such a return is timely made. (For provisions relating to joint returns, see sections 51 (b) and 400 and regulations promulgated thereunder.)

In case the member is not required under section 51 to make a return for a taxable year (as, for example, where the member does not have any gross income for the taxable year by reason of the exclusion from gross income provided in section 22 (b) (13)) but the facts are such that the due date would be postponed if he were required to make a return for such year, this subpart shall nevertheless have application in the same manner and to the same extent as though the member were required to make a return for such year and the due date thereof were postponed.

§ 472.402 *Return and tax payment if spouse's gross income is \$1,200 or over.* If the spouse of the member of the military or naval forces of the United States has for the taxable year gross income of \$1,200 or more (or \$1,500 or more, in the case of a taxable year beginning in 1941), the due date of the income tax return and of payment of the tax of the spouse for such year is not postponed under the provisions of this subpart. Such due date of the spouse may, however, be postponed under provisions of these regulations other than this subpart if the spouse is also a member of the military or naval forces of the United States serving on sea duty or outside the continental United States (see Subpart C), or if the spouse is outside the Americas (see Subpart F), or if the circumstances are such as to fall within the provisions of Subpart J. The filing of a return by the spouse does not preclude the making of a joint return subsequently by the husband and wife (see § 472.301).

§ 472.403 *Income tax due dates postponed if spouse's gross income is less than \$1,200.* If the spouse of the member of the military or naval forces of the United States has for the taxable year gross income of less than \$1,200 (or less than \$1,500, in the case of a taxable year beginning in 1941), the income tax return and tax of the spouse for such year shall be due at the same time as the return and tax of the member for such year are due under the provisions of § 472.202. If the due date for paying the tax is postponed under this section, the tax may, at the option of the taxpayer,

be paid in four equal installments, as provided in § 472.202 (d).

§ 472.404 *Matters other than due dates.* In the case of the income tax liability for a taxable year of a spouse of a member of the military or naval forces of the United States, the disregarded period of time under § 472.203 in the case of tax liability of the member shall also be disregarded with respect to the income tax liability for such year of the spouse in determining whether any act specified in section 3804 (a) (1) (D), (E), (F), (G), (H), (I), or (J) was performed within the time prescribed therefor. Thus, for example, in the case of the income tax of the spouse for such year, the time within which the spouse may file a claim for refund is thereby extended, and the time within which the United States may enforce collection against the spouse is thereby extended. In no event, however, shall this section operate to extend any period prescribed in Subchapter C of Chapter 36 of the Internal Revenue Code (relating to distraint) before the expiration of which distraint or sale for the collection of income tax may not be made.

§ 472.405 *Income of spouse under community property law.* This section applies to the income tax liability, with respect to any taxable year beginning after December 31, 1940, of the spouse of a member of the military or naval forces of the United States in case:

(a) The due date for filing the return of the member for such taxable year is postponed under the provisions of § 472.202; and

(b) The spouse and member are domiciled in a so-called community property state; and

(c) Community income is derived by the spouse during the taxable year but is neither actually nor constructively received by the spouse during such year.

In such case the inclusion, in a return made by the spouse for the taxable year, of such community income shall be deemed to be timely for all purposes if so included in a return filed on or before the due date, under § 472.202, of a return of the member for such taxable year. The tax with respect to such community income shall be deemed to be timely paid for all purposes if paid at or before the time or times fixed by § 472.202 for the payment of tax by the member for such year. The provisions of this section do not postpone the due date of the spouse for filing a return of, or paying the tax with respect to, income other than such community income. In cases in which a return for any taxable year is filed from which such community income has been excluded, such community income shall be included in an amended return for such taxable year filed on or before the due date, under § 472.202, of a return of the member for such year.

For the purpose of determining whether the due date of the income tax return and of payment of the tax for a taxable year is postponed under the provisions of §§ 472.402 and 472.403, community income neither actually nor constructively received by the spouse during such year shall be excluded in ascertain-

ing the amount of the gross income of the spouse for such year.

For purposes of determining any due date under this subpart, receipt of community income by the member of the military or naval forces of the United States shall not be deemed to constitute constructive receipt of such income by the spouse of such member.

SUBPART F—TAX OF INDIVIDUAL NOT MEMBER OF ARMED FORCES

§ 472.501 Application of subpart F—

(a) *Individuals to whom applicable.* This subpart applies to the tax liability of any individual other than a member of the military or naval forces of the United States. (For provisions relating to different periods of time disregarded with respect to same matter, see § 472.106.)

(b) *Acts with respect to which period of time is disregarded.* If a period of time is required to be disregarded under § 472.502, the period of time prescribed in § 472.503 shall be disregarded, in the above cases of tax liability to which this subpart applies, in determining, under the internal revenue laws, whether any act specified in § 472.102 was performed within the time prescribed therefor.

§ 472.502 *Circumstances under which period of time is disregarded.* In the cases specified in § 472.501, the period of time prescribed in § 472.503 shall be disregarded if the individual is, after December 6, 1941, outside the Americas:

(a) For a period of 91 or more days continuously; or

(b) For any period (irrespective of the duration of such period) if, while outside the Americas, he dies or becomes incompetent; or

(c) For any period (irrespective of the duration of such period) if the individual makes a voyage or departs upon a voyage from (or to) a point of land in the Americas to (or from) a point of land outside the Americas, on which voyage while en route a point or points of land within the Americas are touched, and

(1) The period during which the individual is outside the Americas plus the period of the stopover or stopovers within the Americas equals or exceeds 91 days, or

(2) The individual dies or becomes incompetent during the period of a stopover within the Americas while en route on the voyage.

For purposes of paragraph (c), above, the term "voyage" means a voyage by vessel or aircraft (whether or not continuously on the same vessel or aircraft), if in case of a stopover en route at a point of land within the Americas the voyage is resumed not later than the 30th day after the date of arrival at the point within the Americas.

The due date for any income tax return and for any payment (including any installment payment) of income tax, for any taxable year beginning after December 31, 1940, is postponed in the case of any civilian officer or employee of any executive department, independent establishment, or agency (including corporations) in the executive branch of the Federal Government who, at the

time the return or payment would otherwise become due, is detained by any foreign government with which the United States is at war, or is beleaguered or besieged by enemy forces. For the postponed due date in such case, see § 472.503.

§ 472.503 *Period of time disregarded—*(a) *General rule.* If a period of time is required to be disregarded under § 472.502, the period of time disregarded is the aggregate of the following periods:

(1) The period during which the individual is continuously outside the Americas, including, if § 472.502 (c) is applicable, the period or periods of any stopovers while en route on a voyage; plus

(2) The next 90 days after the period referred to in subparagraph (1).

Example. On February 1, 1943, the Commissioner duly mailed to A, a civilian, a notice of deficiency in respect to A's income tax for the taxable year beginning on January 1, 1941. Under the provisions of section 272, A has 90 days after the notice is mailed within which to file a petition with The Tax Court of the United States for a redetermination of the deficiency. A leaves the Americas for England on March 1, 1943, and returns to the Americas on March 31, 1944. A does not again leave the Americas until after August 30, 1944. Under the provisions of this section the last day on which A may timely file a petition with The Tax Court of the United States for a redetermination of the deficiency is August 30, 1944. This date is determined as follows: the date on which the notice of deficiency was mailed, that is, February 1, 1943, is excluded and the day of A's departure from the Americas, that is, March 1, 1943, is included in determining that portion of the 90-day period which had expired on A's departure from the Americas, which is 23 days; the period of time which is disregarded commences at the first moment of March 2, 1943, the day following A's departure from the Americas, and terminates at the last moment of June 29, 1944, the 90th day after the date of A's return to the Americas; and the 62nd day thereafter (the 90 days for filing a petition with The Tax Court less 23 days thereof which had expired on A's departure from the Americas) is August 30, 1944. If A makes his income tax return for 1942 on a calendar year basis, the due date for filing his income tax return for such taxable year is June 29, 1944 (the 90th day after A's return to the Americas).

However, in case an income tax due date of a civilian employee of the United States is postponed under § 472.502 by reason of the employee being detained by a foreign government with which the United States is at war or by reason of the employee being beleaguered or besieged by enemy forces, the new due date is the 15th day of the fourth month following the month in which the employee returns to the continental United States (or, if such 15th day falls after either date prescribed in paragraph (c), below, then the new due date is the earlier of the dates prescribed in paragraph (c)).

(b) *Death or incompetency of individual.* If the individual dies or becomes incompetent while outside the Americas or, if § 472.502 (c) is applicable, while on a stopover within the Americas, the period of time disregarded is the aggregate of the following periods:

(1) The period during which the individual is continuously outside the Americas plus (if § 472.502 (c) is applicable) the period of the stopover or stopovers within the Americas (subject to the limitations prescribed in section 3804 (c) (see paragraph (c), below)); and

(2) The period, if any, after the period prescribed in subparagraph (1) terminating at the last moment of the earlier of the two dates prescribed in section 3804 (c).

(c) *Limitation on time to be disregarded.* As provided in section 3804 (c), the period of time disregarded with respect to the tax liability of an individual shall not extend beyond whichever of the following dates is the earlier:

(1) The 15th day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(2) The 15th day of the third month following the month in which an executor, administrator, or a conservator of the estate of the individual qualifies.

(d) *Installment privilege where due date for payment of income tax is postponed.* In case the due date for paying income tax (as distinguished from the due date of an installment of the tax) is postponed under the provisions of § 472.502, the tax may, at the option of the taxpayer, be paid in accordance with the provisions of section 56 (b) in four equal installments instead of in a single payment. For example, if the postponed due date for paying income tax is June 29, 1944, as determined in accordance with the provisions of paragraphs (a), (b), and (c), above, the tax may be paid in four equal installments, the first on June 29, 1944, the second on September 15, 1944, the third on December 15, 1944, and the fourth on March 15, 1945. This is true even though the date on or before which the second, third, or fourth installment is to be paid falls after the date prescribed in subparagraph (1) or (2) of paragraph (c), above.

(e) *Installment privilege where due dates for paying income tax installments are postponed.* In any case in which the taxpayer has exercised the installment privilege, in accordance with section 56 (b), for paying income tax for any taxable year, if the due dates of more than one installment (but not the first installment) of the tax for such year are postponed under the provisions of § 472.502, the new due dates for such postponed installments shall be as follows:

(1) The new due date for the first postponed installment shall be the new due date determined in accordance with the provisions of paragraphs (a), (b), and (c), above;

(2) The new due date of the second postponed installment shall be the 15th day of the third month after the new due date of the first postponed installment; and

(3) The new due date of the third postponed installment, if any, shall be the 15th day of the sixth month after the new due date of the first postponed installment.

However, in no event shall the new due date of the second or third such postponed installment be later than the earlier of the dates prescribed in subparagraphs (1) and (2) of paragraph (c), above.

SUBPART G—JOINT RETURN IF NEITHER HUSBAND NOR WIFE IS MEMBER OF ARMED FORCES

§ 472.601 *Joint return if neither husband nor wife is member of armed forces.* This subpart applies to the election of husband and wife to make a joint return (or separate returns) of income for any taxable year beginning after December 31, 1940, in case:

(a) The due date for filing the return of either of the individuals for such taxable year is postponed under the provisions of § 472.502 by reason of the individual being outside the Americas; and

(b) Such individual and spouse would be entitled to file a joint return for such taxable year if an election to file such a return is timely made. (For provisions relating to joint returns, see sections 51 (b) and 400 and regulations promulgated thereunder.)

In such a case the election to file a joint return (or separate returns) for such taxable year may be made on or before the last day on which a return of the individual (whose due date is postponed by reason of being outside the Americas) may be timely filed under § 472.503. That is, an election may be made to file a joint return where a separate return or returns have previously been filed, or where neither spouse has filed a return; or an election may be made to file separate returns where a joint return has previously been filed. In any such case the due date of the joint return and tax thereunder is the date on or before which the election may be timely made under this section. However, where separate returns are made, the due date of the return and tax of neither taxpayer is affected by this section, but is governed by the provisions of these regulations applicable to the due date of the separate return and tax of the respective taxpayer. In any case in which the due dates of the returns of both spouses are postponed under these regulations and one of such postponed due dates is later than the other (as, for example, where both husband and wife have been outside the Americas and one of the spouses returns to the Americas later than the other), the election may be made on or before the later due date of the two. But see § 472.702 for provisions under which a spouse is required to make an income tax return and pay the tax due thereunder on the normal due date.

In case the individual who is outside the Americas is not required under section 51 to make a return for a taxable year (as, for example, where the individual does not have any gross income for the taxable year) but the facts are such that the due date would be postponed if he were required to make a return for such year, this subpart shall nevertheless have application in the same manner and to the same extent as though such indi-

vidual were required to make a return for such year and the due date thereof were postponed.

SUBPART H—INCOME TAX OF SPOUSE OF INDIVIDUAL NOT MEMBER OF ARMED FORCES

§ 472.701 *Application of subpart H.* This subpart applies to the income tax liability, with respect to any taxable year beginning after December 31, 1940, of the spouse of an individual not a member of the military or naval forces of the United States in case:

(a) The due date for filing the return of such individual for such taxable year is postponed under the provisions of § 472.502 by reason of the individual being outside the Americas; and

(b) Such individual and spouse would be entitled to file a joint return for such taxable year if an election to file such a return is timely made. (For provisions relating to joint returns, see sections 51 (b) and 400 and regulations promulgated thereunder.)

In case the individual who is outside the Americas is not required under section 51 to make a return for a taxable year (as, for example, where the individual does not have any gross income for the taxable year) but the facts are such that the due date would be postponed if he were required to make a return for such year, this subpart shall nevertheless have application in the same manner and to the same extent as though such individual were required to make a return for such year and the due date thereof were postponed.

§ 472.702 *Return and tax payment if spouse's gross income is \$1,200 or over.* In the case of the spouse of an individual whose income tax return and payment due date is postponed under § 472.502, if such spouse has for the taxable year gross income of \$1,200 or more (or \$1,500 or more, in the case of a taxable year beginning in 1941), the due date of the income tax return and of payment of the tax of the spouse for such year is not postponed under the provisions of this subpart. Such due date of the spouse may, however, be postponed under provisions of these regulations other than this subpart if such spouse is also outside the Americas (see Subpart F), or is a member of the military or naval forces of the United States serving on sea duty or outside the continental United States (see Subpart C), or if the circumstances are such as to fall within the provisions of Subpart J. The filing of a return by the spouse does not preclude the making of a joint return subsequently by the husband and wife (see § 472.601).

§ 472.703 *Income tax due dates postponed if spouse's gross income is less than \$1,200.* In the case of the spouse of an individual whose income tax return and payment due date for a taxable year is postponed under § 472.502, if such spouse has for such year gross income of less than \$1,200 (or less than \$1,500, in the case of a taxable year beginning in 1941), the income tax return and tax of the spouse for such year shall be due at the same time as the return and tax of such individual for such year are

due under the provisions of § 472.503. If the due date for paying the tax is postponed under this section, the tax may, at the option of the taxpayer, be paid in four equal installments as provided in § 472.503 (d).

§ 472.704 *Matters other than due dates.* In the case of the income tax liability for a taxable year of the spouse of an individual whose income tax return and payment due date for a taxable year is postponed under § 472.502, the disregarded period of time under § 472.503 in the case of tax liability of such individual shall also be disregarded with respect to the income tax liability for such year of the spouse in determining whether any act specified in section 3804 (a) (1) (D), (E), (F), (G), (H), (I), or (J) was performed within the time prescribed therefor. Thus, for example, in the case of the income tax of the spouse for such year, the time within which the spouse may file a claim for refund is thereby extended, and the time within which the United States may enforce collection against the spouse is thereby extended. In no event, however, shall this section operate to extend any period prescribed in Subchapter C of Chapter 36 of the Internal Revenue Code (relating to distraint) before the expiration of which distraint or sale for the collection of income tax may not be made.

§ 472.705 *Income of spouse under community property law.* This section applies to the income tax liability, with respect to any taxable year beginning after December 31, 1940, of the spouse of an individual not a member of the military or naval forces of the United States in case:

(a) The due date for filing the return of such individual for such taxable year is postponed under the provisions of § 472.502; and

(b) The spouse and such individual are domiciled in a so-called community property state; and

(c) Community income is derived by the spouse during the taxable year but is neither actually nor constructively received by the spouse during such year.

In such case the inclusion, in a return made by the spouse for the taxable year, of such community income shall be deemed to be timely for all purposes if so included in a return filed on or before the due date, under § 472.503, of a return of such individual for such taxable year. The tax with respect to such community income shall be deemed to be timely paid for all purposes if paid at or before the time or times fixed by § 472.503 for the payment of tax by such individual for such year. The provisions of this section do not postpone the due date of the spouse for filing a return of, or paying the tax with respect to, income other than such community income. In cases in which a return for any taxable year is filed from which such community income has been excluded, such community income shall be included in an amended return for such taxable year filed on or before the due date, under § 472.503, of a return for such year of

the individual who is outside the Americas.

For the purpose of determining whether the due date of the income tax return and of payment of the tax for a taxable year is postponed under the provisions of §§ 472.702 and 472.703, community income neither actually nor constructively received by the spouse during such year shall be excluded in ascertaining the amount of the gross income of the spouse for such year.

For purposes of determining any due date under this subpart, receipt of community income by the individual who is outside the Americas shall not be deemed to constitute constructive receipt of such income by the spouse of such individual.

SUBPART I—TAX OF CORPORATIONS, TRUSTS, AND ESTATES

§ 472.801 *Application of Subpart I—*

(a) *Persons to whom applicable.* This subpart applies to the tax liability of corporations, trusts, and estates. Sections 472.801 (b), 472.802, 472.803, and 472.804 apply to all corporations, trusts, and estates, except that such sections shall not apply with respect to the determination, in the cases to which § 472.805 applies, of the amount of interest payable by foreign corporations subject to section 231 (a). Except to the extent provided in § 472.805 and in § 472.806 (relating to China Trade Act corporations), no period of time is disregarded with respect to any corporation, trust, or estate unless the Commissioner determines under these regulations that a period of time shall be disregarded with respect to such corporation, trust, or estate.

Such determinations may be made by the Commissioner upon his own initiative based upon the facts available to him, or upon application by any interested person. Applications for such determinations shall be filed with the Commissioner of Internal Revenue, Washington, D. C. Notice of each determination under this subpart shall, if practicable, be furnished to the taxpayer or taxpayers whose tax liability is affected thereby.

(b) *Acts with respect to which period of time is disregarded.* If the circumstances are such that a period of time is required to be disregarded under § 472.802 in determining whether any act specified in § 472.102 was performed within the time prescribed therefor, the period of time prescribed under § 472.803 shall be disregarded, in the above cases to which this subpart applies, in determining, under the internal revenue laws, whether such act was performed within the time prescribed therefor. Thus, under this subpart a period of time may be disregarded with respect only to such act or acts as are specified in the determination of the Commissioner.

§ 472.802 *Circumstances under which period of time is disregarded.* In the cases specified in § 472.801, the period of time prescribed under § 472.803 shall be disregarded in any case in which timely performance of any act specified in § 472.102 is determined by the Com-

missioner to be impossible or impracticable:

(a) By reason of any individual being outside the Americas; or

(b) By reason of any locality being an area of enemy action or control, as determined by the Commissioner; or

(c) By reason of any member of the military or naval forces of the United States serving on sea duty or outside the continental United States.

Whether or not the circumstances of a particular case are such that a period of time shall be disregarded is dependent upon the facts of the particular case. In general, consideration will be given to the fact of absence, as indicated above, of individuals who are directors or officers of the corporation or fiduciaries or beneficiaries of the trust or estate, and to the fact that assets and essential records are in an area of enemy action or control.

§ 472.803 *Period of time disregarded.*

If the Commissioner determines under § 472.802 that the circumstances of a particular case are such that a period of time shall be disregarded with respect to any corporation, trust, or estate, or class of corporations, trusts, or estates, the Commissioner shall also determine the duration of such period. The Commissioner may subsequently modify the duration of such period if in his opinion such action is necessary or desirable in order to carry out the purpose and intent of section 3804. No period prior to December 7, 1941, nor after the 15th day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President, shall be disregarded. The duration of the period which shall be disregarded under this subpart shall be stated in the determination or determinations by the Commissioner with respect to the taxpayer or taxpayers affected.

§ 472.804 *Inspection of determinations made by the Commissioner.* Each determination made by the Commissioner under this subpart with respect to a taxpayer shall be available for inspection by the same persons as are entitled to inspect the return of the taxpayer (or would be so entitled if the return were filed). Such inspection shall be subject to the same conditions as in the case of inspection of the return of the taxpayer.

§ 472.805 *Interest payable by foreign corporations subject to section 231 (a).* In determining the amount of interest payable by any foreign corporation with respect to income tax imposed by section 231 (a) for any taxable year beginning after December 31, 1939, there shall be disregarded the period beginning with December 7, 1941, and ending with the 15th day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; except that there shall be included in the period disregarded only that portion thereof during which payment of such tax by the corporation was prevented due to restrictions imposed with

respect to the corporation by any foreign government with which the United States is at war or by the government of any country under the control of the enemy.

§ 472.806 *China Trade Act corporations—(a) Income tax.* Section 3805 provides that in the case of any taxable year beginning after December 31, 1940, no Federal income tax return of, or payment of any Federal income tax by, any corporation organized under the China Trade Act, 1922, shall become due until the 15th day of the sixth month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President. Section 3805 further provides that such due date is prescribed subject to the power of the Commissioner to extend the time for filing such return or paying such tax, as in other cases.

(b) *Capital stock tax.* In the case of the capital stock tax, for any year ending on or after June 30, 1942, of any corporation organized under the China Trade Act, 1922, no return or payment of such tax shall become due until the 15th day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President.

SUBPART J—TAX OF INDIVIDUAL IN EXTRAORDINARY CIRCUMSTANCES

§ 472.901 *Application of Subpart J—*

(a) *Individuals to whom applicable.* This subpart applies to any tax liability of an individual or class of individuals with respect to which no period of time is disregarded under Subparts C to H, inclusive, or with respect to which a period of time is disregarded under such subparts but with respect to which a different or additional period of time is to be disregarded. No period of time is disregarded under this subpart with respect to any tax liability unless the Commissioner determines under these regulations that a period of time shall be disregarded with respect to such tax liability.

Such determinations may be made by the Commissioner upon his own initiative based upon the facts available to him, or upon application by the individual. Applications for such determinations shall be filed with the Commissioner of Internal Revenue, Washington, D. C. Notice of each determination under this subpart shall, if practicable, be furnished to the individual or individuals whose tax liability is affected thereby.

(b) *Acts with respect to which period of time is disregarded.* If the circumstances are such that a period of time is required to be disregarded under § 472.902 in determining whether any act specified in § 472.102 was performed within the time prescribed therefor, the period of time prescribed under § 472.903 shall be disregarded, in the above cases to which this subpart applies, in determining under the internal revenue laws, whether such act was performed within the time prescribed therefor. Thus under this subpart a period of time may be disregarded with respect only to such act or acts as are specified in the determination of the Commissioner.

§ 472.902 *Circumstances under which period of time is disregarded.* In the cases specified in § 472.901, the period of time prescribed under § 472.903 shall be disregarded in any case in which no period of time is disregarded under any other subpart of these regulations or in which the period of time disregarded under any other subpart is considered by the Commissioner to be inadequate to carry out the purpose and intent of section 3804, if in such case the timely performance of any act specified in § 472.102 is determined by the Commissioner to be impossible or impracticable:

(a) By reason of any individual (whether or not the taxpayer) being outside the Americas; or

(b) By reason of any locality being an area of enemy action or control, as determined by the Commissioner; or

(c) By reason of any member (whether or not the taxpayer) of the military or naval forces of the United States serving on sea duty or outside the continental United States.

Whether or not the circumstances of a particular case are such that a period of time shall be disregarded is dependent upon the facts of the particular case.

§ 472.903 *Period of time disregarded.* If the Commissioner determines under § 472.902 that the circumstances of a particular case are such that a period of time shall be disregarded under this subpart with respect to any individual or class of individuals, the Commissioner shall also determine the duration of such period. The Commissioner may subsequently modify the duration of such period if in his opinion such action is necessary or desirable in order to carry out the purpose and intent of section 3804. No period prior to December 7, 1941, nor after the 15th day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President, nor after the 15th day of the third month following the month in

which an executor, administrator, or a conservator of the estate of the individual qualifies as such, shall be disregarded. The duration of the period which shall be disregarded under this subpart shall be stated in the determination or determinations by the Commissioner with respect to the individual or class of individuals.

§ 472.904 *Inspection of determinations made by the Commissioner.* Each determination made by the Commissioner under this subpart with respect to a taxpayer shall be available for inspection by the same persons as are entitled to inspect the return of the taxpayer (or would be so entitled if the return were filed). Such inspection shall be subject to the same conditions as in the case of inspection of the return of the taxpayer.

[SEAL]

NORMAN D. CANN,
Acting Commissioner
of Internal Revenue.

Approved: July 10, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-11200; Filed, July 12, 1943;
11:34 a. m.]

TITLE 30—MINERAL RESOURCES

Chapter III—Bituminous Coal Division

[Docket No. A-2041]

PART 321—MINIMUM PRICE SCHEDULE, DISTRICT No. 1

Order granting temporary relief and conditionally providing for final relief in the matter of the petition of District Board No. 1 for the establishment of price classifications and minimum prices and for other relief for the coals of certain mines.

An original petition, pursuant to section 4 II (d) of the Bituminous Coal

Act of 1937, having been duly filed with this Division by the above-named party, requesting the establishment, both temporary and permanent of price classifications and minimum prices for the coals of certain mines, for change in the shipping point of Mine Index No. 862 to Falls Creek, Pennsylvania, for changes in the freight origin groups for certain mines in District No. 1; and

It appearing that a reasonable showing of necessity has been made for the granting of temporary relief in the manner hereinafter set forth; and

No petitions of intervention having been filed with the Division in the above-entitled matter; and

The following action being deemed necessary in order to effectuate the purposes of the Act;

It is ordered, That pending final disposition of the above-entitled matter, temporary relief is granted as follows: Commencing forthwith, § 321.7 (*Alphabetical list of code members*) is amended by adding thereto Supplement R, and § 321.24 (*General prices*) is amended by adding thereto Supplement T, which supplements are hereinafter set forth and hereby made a part hereof.

It is further ordered, That pleadings in opposition to the original petition in the above-entitled matter and applications to stay, terminate or modify the temporary relief herein granted may be filed with the Division within forty-five (45) days from the date of this order, pursuant to the rules and regulations governing practice and procedure before the Bituminous Coal Division in proceedings instituted pursuant to section 4 II (d) of the Bituminous Coal Act of 1937.

It is further ordered, That the relief herein granted shall become final sixty (60) days from the date of this order, unless it shall otherwise be ordered.

Dated: July 2, 1943.

[SEAL]

DAN H. WHEELER,
Director.

TEMPORARY AND CONDITIONALLY FINAL EFFECTIVE MINIMUM PRICES FOR DISTRICT No. 1

NOTE: The material contained in these supplements is to be read in the light of the classifications, prices, instructions, exceptions and other provisions contained in Part 321, Minimum Price Schedule for District No. 1 and supplements thereto.

FOR ALL SHIPMENTS EXCEPT TRUCK

§ 321.7 *Alphabetical list of code members*—Supplement R

Alphabetical listing of code members having railway loading facilities, showing price classifications by size group Nos.

Mine Index No.	Code member	Mine name	Sub-dist. No.	Seam	Shipping point	Railroad	Freight origin group No.	1	2	3	4	5
862	Daugherty & Sons, W. A. (Mrs.)	Daugherty #2	6	D	Falls Creek, Pa.	PRR	124	E	()	E	E	()
3553	David Dibert Mines, Inc.	David Dibert	29	C	Johnstown, Pa.	O&B	47	()	()	E	()	()
3714	Eyerly, James F. (Hillside Coal Company)	Center Hall #1	21	A	Osceola Mills, Pa.	PRR	45	H	()	H	H	()
942	Eyerly, James F. (Hillside Coal Company)	Davis Coal Co.	14	D	Osceola Mills, Pa.	PRR	45	E	()	E	E	()
3225	Eyerly, James F. (Hillside Coal Company)	Drain #1	14	E	Osceola Mills, Pa.	PRR	45	F	()	F	F	()
3271	Eyerly, James F. (Hillside Coal Company)	Drain #2	14	D	Osceola Mills, Pa.	PRR	45	F	()	F	F	()
3272	Eyerly, James F. (Hillside Coal Company)	Drain #3	14	C	Osceola Mills, Pa.	PRR	45	F	()	F	F	()
4012	Gildea Company (J. Noble Simpson)	Gildea	21	A	Brisbin, Pa.	PRR	45	()	()	H	()	()
3972	Lingle, Benson	Lingle #1	8	C	Surveyor, Pa.	NYO	44	()	()	H	()	()
4049	Lowrey, Marshall	Lowrey #3	41	Redstone	Grassy Run Jct., Pa.	B&O	100	()	()	F	()	()
1435	Lowrey, Marshall	Lowrey #1	40	E	Grassy Run Jct., Pa.	B&O	100	()	()	H	()	()
4023	Manor Coal Company (Bruce Bouch)	Miller	1	B	Clarion, Pa.	LEF&O	31	()	()	F	()	()
3024	Shuster, Nick	Shuster	33	C	Windber, Pa.	PRR	49	()	()	E	()	()

† Indicates no classifications effective for these size groups.

1 Indicates change in name.

2 Indicates change in shipping point.

3 Indicates change in freight origin group.

NOTE.—The above classifications are applicable only via the respective freight origin groups, shipping points and railroads shown for these mines. Freight origin groups, shipping points and railroads heretofore shown are hereby deleted.

FOR TRUCK SHIPMENTS

§ 321.24 General prices—Supplement T

[Prices in cents per net ton for shipment into all market areas]

Code member index	Mine Index No.	Mine	Subdistrict No.	County	Seam	All lump coal Double sized Top Size 2" and over.	Double Sizing Top Size 2" and under	Run of Mine Modified R/M	2" and under Slack	3" and under Slack
						1	2	3	4	5
Eyerly, James F. (Hillside Coal Company).	3714	Center Hall #1..	21	Centre....	A.....	22	(1)	23	23	24
Eyerly, James F. (Hillside Coal Company).	942	Davis Coal Co..	14	Clearfield.	D.....	20	(1)	24	24	25
Eyerly, James F. (Hillside Coal Company).	3225	Drain #1.....	14	Clearfield.	E.....	22	(1)	24	24	25
Eyerly, James F. (Hillside Coal Company).	3271	Drain #2.....	14	Clearfield.	D.....	22	(1)	24	24	25
Eyerly, James F. (Hillside Coal Company).	3272	Drain #3.....	14	Clearfield.	O.....	22	(1)	24	24	25
Gildea Company (J. Noble Simpson).	4012	Gildea.....	21	Clearfield.	A.....	(1)	(1)	23	(1)	(1)
Lowrey, Marshall.....	4049	Lowrey #3.....	41	Somerset..	Redstone..	(1)	(1)	23	(1)	(1)
Lowrey, Marshall ¹	1435	Lowrey #1 ¹	40	Somerset..	E.....	(1)	(1)	23	(1)	(1)
Manor Coal Company (Bruce Bouch).	4023	Miller.....	1	Clarion....	B.....	22	24	24	24	25
P. S. & M. Coal Company (John J. Puhala).	4030	Puhala.....	5	Jefferson..	D.....	(1)	(1)	24	(1)	(1)
Shubart, Osborne (Lee Coal Co.).	4045	Ezra Michael #2..	43	Garrett....	Bakerstown.	(1)	(1)	23	(1)	(1)

¹Indicates no prices effective for these size groups.
²Indicates change in name.

[F. R. Doc. 43-11187; Filed, July 12, 1943; 10:53 a. m.]

[Docket No. A-2039]

PART 328—MINIMUM PRICE SCHEDULE,
DISTRICT NO. 8

ORDER GRANTING RELIEF

Order granting temporary relief and conditionally providing for final relief in the matter of the petition of District Board No. 8 for the establishment of price classifications and minimum prices and for other relief for the coals of certain mines.

An original petition, pursuant to section 4 II (d) of the Bituminous Coal Act No. 138—3

of 1937, having been duly filed with this Division by the above-named party, requesting the establishment, both temporary and permanent, of price classifications and minimum prices for the coals of certain mines, changes in certain shipping points and the elimination of Mine Index No. 2899; and

It appearing that a reasonable showing of necessity has been made for the granting of temporary relief in the manner hereinafter set forth; and

No petitions of intervention having been filed with the Division in the above-entitled matter; and

The following action being deemed necessary in order to effectuate the purposes of the Act;

It is ordered, That pending final disposition of the above-entitled matter, temporary relief is granted as follows: Commencing forthwith, § 328.11 (*Alphabetical list of code members*) is amended by adding thereto Supplement R and § 328.34 (*General prices for high volatile coals in cents per net ton for shipment into all market areas*) is amended by adding thereto Supplement T, which supplements are hereinafter set forth and hereby made a part hereof.

It is further ordered, That pleadings in opposition to the original petition in the above-mentioned matter and applications to stay, terminate or modify the temporary relief herein granted may be filed with the Division within forty-five (45) days from the date of this order, pursuant to the rules and regulations governing practice and procedure before the Bituminous Coal Division in proceedings instituted pursuant to section 4 II (d) of the Bituminous Coal Act of 1937.

It is further ordered, That the relief herein granted shall become final sixty (60) days from the date of this order, unless it shall otherwise be ordered.

The original petition requests that Breeding No. 1 Mine, to which Mine Index No. 2899 was originally assigned be eliminated from the Schedules of Effective Minimum Prices for District No. 8 for All Shipments Except Truck and for Truck Shipments because it is the same mine to which Mine Index No. 5467 was thereafter assigned. In order that the said schedules may properly reflect the continuity of operation of this mine, it has been determined to delete Mine Index No. 5467 and to retain Mine Index No. 2899.

Dated: June 30, 1943.

[SEAL]

DAN H. WHEELER,
Director.

TEMPORARY AND CONDITIONALLY FINAL EFFECTIVE MINIMUM PRICES FOR DISTRICT NO. 8

Note: The material contained in these supplements is to be read in the light of the classifications, prices, instructions, exceptions and other provisions contained in Part 328, Minimum Price Schedule for District No. 8 and supplements thereto.

FOR ALL SHIPMENTS EXCEPT TRUCK

§ 328.11 Alphabetical list of code members—Supplement R

(Alphabetical list of code members having railway loading facilities, showing price classifications by size groups for all uses except as separately shown)

Mine index No.	Code member	Mine name	High volatile seam	Subdistrict No.	Shipping point	Railroad	Freight origin group No.	Price classifications by size group Nos.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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4156	Big Sandy Elkhorn Collieries (F. P. Keesee)	Big Sandy No. 1.	Elkhorn No. 2.	1	Shelby, Ky.	O&O	01	K	K	H	G	E	O	O	O	B	D	G	O	K	K	H	D	B	B	O	O	K	G	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)</

*Indicates previously classified these size groups.

†Indicates no classification effective for these size groups.

‡ Listed to eliminate Mine Index No. 5467 assigned as a new mine, whereas this producer succeeded Arthur Breeding, Mine Index No. 2899, which are one and the same mine.

§ Denotes change in mine name.

¶ Denotes new shipping point.

‡ Denotes new shipping point.

§ Denotes new shipping point.

FOR TRUCK SHIPMENTS

§ 328.34 General prices for high volatile coals in cents per net ton for shipment into all market areas—Supplement T

[Docket No. A-2040]

PART 335—MINIMUM PRICE SCHEDULE,
DISTRICT No. 15

ORDER GRANTING RELIEF

Order granting temporary relief and conditionally providing for final relief in the matter of the petition of District Board No. 15 for the establishment of price classifications and minimum prices for the coals of certain mines in District No. 15.

An original petition, pursuant to section 4 II (d) of the Bituminous Coal Act of 1937, having been duly filed with this Division by the above-named party, requesting the establishment, both temporary and permanent, of price classifications and minimum prices for the coals of certain mines in District No. 15 for all shipments except truck and for truck shipments; and

It appearing that a reasonable showing of necessity has been made for the granting of temporary relief in the manner hereinafter set forth; and

No petitions of intervention having been filed with the Division in the above-entitled matter; and

The following action being deemed necessary in order to effectuate the purposes of the Act;

It is ordered, That pending final disposition of the above-entitled matter, temporary relief is granted as follows: Commencing forthwith \$335.5 (Alphabetical list of code members) is amended by adding thereto Supplement R and \$335.24 (General prices in cents per net ton for shipment into all market-areas) is amended by adding thereto Supplement T, which supplements are hereinafter set forth and hereby made a part hereof.

It is further ordered, That pleadings in opposition to the original petition in the above-entitled matter and applications to stay, terminate or modify the temporary relief herein granted may be filed with the Division within forty-five (45) days from the date of this order, pursuant to the rules and regulations governing practice and procedure before the Bituminous Coal Division in proceedings instituted pursuant to section 4 II (d) of the Bituminous Coal Act of 1937.

It is further ordered, That the relief herein granted shall become final sixty (60) days from the date of this order, unless it shall otherwise be ordered.

Dated: June 30, 1943.

[SEAL]

DAN H. WHEELER,
Director.

[F. R. Doc. 43-11188; Filed, July 12, 1943; 10:53 a. m.]

TEMPORARY AND CONDITIONALLY FINAL EFFECTIVE MINIMUM PRICES FOR DISTRICT No. 15

NOTE: The material contained in these supplements is to be read in the light of the classifications, prices, instructions, exceptions and other provisions contained in Part 335, Minimum Price Schedule for District No. 15 and supplements thereto.

FOR ALL SHIPMENTS EXCEPT TRUCK

§ 335.5 Alphabetical list of code members—Supplement R

[Alphabetical list of code members showing price classification by size group for domestic, commercial and industrial use]

Code member	Mine index No.	Mine name	Product group No.	Shipping point	Railroad	Freight origin group No.	Price classification by size group														
							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Peters Coal Co. (Matt Peters).....	1682	Peters Coal Co.....	9	Cealgate, Oklahoma..	OCAA	167	A	A	A	A	(B)	A	(B)	A	A	A	(B)	(B)	(B)	A	(B)
21 Coal Co. (Harry Holland).....	1686	No. 4.....	9	Cealgate, Oklahoma..	OCAA	167	A	A	A	A	(B)	A	(B)	A	A	A	(B)	(B)	(B)	A	(B)
Wagoner County Coal Co., care of L. A. Blevans.....	1681	Porter Strip Pit.....	11	Porter, Oklahoma....	MKT.	170	A	A	A	A	(B)	A	(B)	A	A	A	(B)	(B)	(B)	A	(B)

(B) Indicates no classification effective for these size groups.

FOR TRUCK SHIPMENTS

§ 335.24 General prices in cents per net ton for shipment into all market areas—Supplement T

Code member index	Mine index No.	Mine	Product group No.	County															
					3" lump	3" up	10" x 1 1/2"	10" x 1 1/4"	3" x 2"	3" x 1 1/2"	2 1/2" x 1 1/2"	1 1/2" x 1"	Mine run	3" x 0	1 1/2" x 3/4"	1 1/2" x 1/2" (R)	1 1/2" x 0 (W)	1 1/2" x 0 (B)	1 1/2" x 0
J. & P. Coal Co. (R. E. Jones).....	1685	J. & P. Coal Co.....	1	Vernon, Mo.....	270	270	270	270	245	230	215	220	230	205	180	165	(1)	145	45
Peters Coal Co. (Matt Peters).....	1682	Peters Coal Co.....	9	Coal, Okla.....	445	445	445	395	(1)	345	(1)	220	305	175	(1)	(1)	(1)	150	(1)
21 Coal Co. (Harry Holland).....	1683	No. 4.....	9	Coal, Okla.....	445	445	445	395	(1)	345	(1)	220	305	175	(1)	(1)	(1)	150	(1)

†Indicates no classifications effective for these size groups.

[F. R. Doc. 43-11189; Filed, July 12, 1943; 10:53 a. m.]

Chapter IX—War Production Board

Subchapter B—Executive Vice Chairman

AUTHORITY: Regulations in this subchapter issued under P.D. Reg. 1, as amended, 8 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.

PART 1293—HAND TOOLS SIMPLIFICATION
[Schedule V as Amended July 13, 1943 to Limitation Order L-157]

HAND FORKS, HAND HOOKS, HAND RAKES, HAND HOES, HAND EYE HOES AND HAND CULTIVATORS.

§ 1293.6 *Schedule V to Limitation Order L-157*—(a) *Definitions:* For the purpose of this schedule:

(1) "Producer" means any person who manufactures, stamps, forges or otherwise fabricates hand forks, hand hooks, hand rakes, hand hoes, hand eye hoes, or hand cultivators.

(2) "Hand cultivator" means a tined hoe or rake designed for manual operation. Hand cultivator shall not include a hand wheel cultivator.

(3) "Lend-lease Government" means the government of any foreign country pursuant to the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States." (Lend-Lease Act.)

(b) *Simplified practices.* Pursuant to Order L-157, the kinds, grades, styles, sizes, weights, and finishes set forth in Appendix A and Tables 1 through 6 of this schedule are established for the manufacture, stamping, forging or fabricating of hand forks, hand hooks, hand rakes, hand hoes, hand eye hoes, and hand cultivators.

(c) *Effective date of simplified practices.* On and after the 8th day of April 1943, no producer shall put in process any steel for the purpose of manufacturing, stamping, forging or otherwise fabricating hand forks, hand hooks, hand rakes, hand hoes, hand eye hoes, or hand cultivators other than such forks, hooks, rakes, hoes, eye hoes or cultivators as conform to the kinds, grades, styles, sizes, weights and finishes as established by paragraph (b) and Appendix A, Table 1 through Table 6 of this schedule. On and after the 8th day of May 1943, no producer shall manufacture, stamp, forge, or fabricate a hand fork, hand hook, hand rake, hand hoe, hand eye hoe or hand cultivator not conforming to the kinds, grades, styles, sizes, weights and finishes established in paragraph (b), and Appendix A, Table 1 through Table 6 of this schedule, except with the express permission of the War Production Board. Notwithstanding the provisions of this paragraph a producer may put in process steel for the purpose of manufacturing, stamping, forging or otherwise fabricating hand eye hoes, or may manufacture, stamp, forge or fabricate a hand eye hoe, not subject to the limitations of kinds, patterns, widths, depths, handle lengths, weights or finishes as set forth in Table 5 of Appendix A to this Schedule, provided such hand eye hoes are for export under a license issued by the Board of Economic Warfare or to fill an order of a Lend-lease Government. Materials and finishes, however, shall conform to the requirements of this Order L-157.

(d) *Records.* Each producer of hand forks, hand hooks, hand rakes, hand hoes, hand eye hoes, or hand cultivators shall execute and file with the War Production Board such reports and questionnaires as the Board shall from time to time require.

Issued this 13th day of July 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

APPENDIX A—EXPLANATIONS AND LIMITATIONS

(1) *Grades.* A, B, and C designate qualities of complete tools; A designating the best quality. Limitations applying to quality are given separately at the foot of each table. Handle grades A, B, and C are defined in Simplified Practice Recommendation R76-40, Ash Handles, issued by the National Bureau of Standards, United States Department of Commerce. Handle grade requirements shall not be construed as prohibiting the substitution for ash of other suitable species of wood having characteristics as nearly comparable as possible to the respective grades of ash for which they are substituted, provided all handles other than ash be marked with the name of the species of wood of which they were made.

(2) *Finishes.* Except where otherwise stated, blades and tines shall be natural finish, i. e., dipped in their natural state (except that they may be wire brushed to remove scale or rust) in paint, enamel, lacquer, or other protective coating. Wood handles shall be finished so that the grain of the wood is plainly visible.

(3) *Material.* No alloy steels shall be used in the construction of any tool listed in Table 1 through Table 6.

(4) *Tolerances.* Dimensions and weights given herein are subject to commercial tolerances.

TABLE 1.—FORKS

Kind	Grades ^a	Tines				Spread of points (approx.)	Space between tines	Handle length ^b	Weight per dozen (approx.) ^c
		No.	Length	Shape	Finish				
LIGHT FORKS									
Barley, with or without bails and braces.	A, B	4	In. 18	Oval	Polished	In. 14 1/2	In.	4-5 1/2 ft.	Lbs. 40-50
Hay, regular 2-tine.	A, B	3	12	do.	do.	7 1/2		3 1/2 in. DT.	43
Header, round shouldered.	O	3	12	do.	Black	7 1/2		4-5 ft.	43
Manure, regular pattern.	A, B	4	15	do.	Polished	10 1/2		4-5 1/2 ft.	44
4-tine.	A, B	4	12-12 1/2	do.	do.	9 1/2		4 & 4 1/2 ft.	43
	O	4	12-12 1/2	do.	Black	9 1/2		3 1/2 in. DT.	42
5-tine.	A, B	5	12-12 1/2	do.	Polished	9 1/2		4 & 4 1/2 ft.	43
	O	5	12-12 1/2	do.	Black	9 1/2		3 1/2 in. DT.	43
Spading:									
Light pattern.	A, B	4	11	(Angular back)	Polished face, tumbled back.			4 ft.	37-38
Heavy pattern.	A, B	4	11	do.	do.			3 1/2 in. DT.	36
HEAVY FORKS									
Beet, scoop shaped, with ball pointed tines.	A	7	16 1/2	Round	Black	13 1/2-14 1/2	2-2 1/2	32 in. DT.	80
Coal, scoop shaped.	A	10	15 or 16	do.	do.	13 1/2-14	1 1/2	30 in. DT.	80
		12	16	do.	do.	15-16	1	30 in. DT.	83
		14	15 or 16	do.	do.	14	3/4	30 in. DT.	82
Coke fork.	A	10	17	Diamond	Black	14 1/2-15	1 1/2	30 in. DT.	85
		12	17	do.	do.	17 1/2-18	1 1/2	30 in. DT.	107
Cotton seed, scoop shaped.	A	10	16-17	do.	do.	14	1 1/2	30 in. DT.	84
Ensilage, barn, or kaffir corn, regular pattern, outside tines turned up.	A	8	16	Oval	do.	12 1/2-13	1 1/2-1 3/4	30 in. DT.	72
		10	16	do.	do.	15	1 1/2	30 in. DT.	73
Mill, manure, street, or pulp.	A	4	15	do.	Half-polished	16 1/2 to 17	2 1/2-3 1/4	30 in. DT.	75
Stone, ballast, or gravel.	A	8	13 1/2	Square	Black	10 1/2	1 1/2	30 in. DT.	83
		10	13 1/2	do.	do.	8 1/2	3/4	30 in. DT.	80
		10	13 1/2	do.	do.	9 1/2-10 1/2	3/4	30 in. DT.	80
		14	13 1/2	do.	do.	12-12 1/2	3/4	30 in. DT.	82
Vegetable, scoop shaped, with flattened points.	A	10	12 1/2-16	Oval	do.	14-14 1/2	1 1/2	30 in. DT.	85

^a Grade A forks shall have grade A handles; grade B forks, grade B handles; and grade C forks, grade C handles.

^b All handles shall be of the bent type, except those of hay forks, which may be either straight or bent type. Those identified by the initials DT shall be D-top handles. The longest handle length listed is the maximum for the fork to which it applies. Where a range is given it indicates the commercial practice of furnishing long handles in 6-inch increments, including the shortest and longest listed, e. g., 4-5 1/2 ft. means 4-, 4 1/2-, 5-, and 5 1/2-foot handles. Handles are not required to conform to the listed sizes, but shall not exceed the maximum length listed.

^c The approximate weight per dozen is given for the highest grade listed. It is intended only to fix within reasonable limits the weight of the fork proper.

^d With 4 1/2-foot handles.

^e Including bails and braces.

^f Grade B spading forks to have tines half polished on face, tumbled back.

TABLE 2.—HOOKS

Kind	Grades ^a	Tines				Width at points	Maximum handle length	Approx. weight per dozen ^b
		No.	Length	Shape	Finish			
Manure, garbage, or refuse.	A, B	4	In. 8 1/2-9	Oval	Half-polished	In. 8 1/2	FL.	Pounds 40
Phosphate	A	4	11	Flat	Tumbled	8 1/2-9		83
Potato:								
Gooseneck pattern	A, B	5	7	Round	do.	3 1/2-3 3/4	4 1/2	29
Southern or broad oval:								
Light pattern	A, B	4	6 1/2-6 3/4	Broad oval	do.	3 1/2-3 3/4	4 1/2	23
Heavy pattern	A, B	4	7 1/2	do.	do.	7-7 1/2	4 1/2	43
Stone.	A	4	9-9 1/2	Diamond back	Black	7 1/2-8	5	24 1/2

^a Grade A hooks shall have grade A handles; grade B hooks shall have grade B handles.

^b Weight is for best grade listed, with handle of length listed.

TABLE 3.—RAKES

[All rakes shall be made only in natural finish]

Kind	Grade ^a	Number of teeth	Head			Maximum length of handle	Weight per dozen (approx.) ^b
			Width	Thickness	Depth		
			In.	In.	In.	Ft.	Pounds
Level head, general purpose; straight and curved teeth.....	A.....	14	14 3/4	3/4	3 3/4	5 1/2	35
	B.....	14	14 3/4	3/4	3 3/4	5 1/2	35
	C.....	14	14	3/4	2 3/4	5	30
Road, straight teeth.....	A, B.....	14	15 1/4-15 3/4	3/8	3 3/8-4	5 1/2	51
Asphalt or tar, straight teeth, with square drop shank 18 in. long.....	A.....	14	16 1/2-17	1 1/2	4 1/2	5	73
Combination fire rake and hoe.....	A.....	6	9 3/4		9	4	71
Eye hoe type fire rake, triangular teeth riveted to head, 1 3/4-inch round eye.....	A.....	4	12		3 1/2	4 1/2-5	45

^a A grade rakes shall have A grade handles; B grade rakes, B grade handles; and C grade rakes, C grade handles.^b Weight is for highest grade listed, with handle of length listed.^c With 4 1/2-foot handle.

TABLE 4.—HOES

Kind	Grades ^a	Construction		Blade size		Maximum length of handle	Weight per dozen (approx.) ^b
		Socket type ^b	Shank type ^b	Width	Depth (greatest)		
				In.	In.	In.	Pounds
Cotton:							
Chopper, straight shank.....	A, C.....	None	1/2	8	4	60	37 1/2
Regular gooseneck.....	A, C.....	None	1/2	6	5	60	35
				7	5	60	36
Field and garden, regular ^c	A, B, C.....	3/16	3/16	6 1/2	4 3/4	52	28
Field and garden, riveted ^d	C.....	1/16	1/16	6 1/2	4 3/4	18	17
Mattock hoe "Dig Ezy" pattern, two blades in the same plane.....	A.....	None	None	1 1/2-3	12 3/8	52	22-24
						54	34
Mortar, perforated and plain blade.....	A.....	None	3/8	9	6	66	48 1/2
				10	6	66	49 1/2
Scuffle, heavy duty or railroad.....	A.....	None	X	8-8 1/2	4-6	60	40
Southern meadow or blackland.....	A, C.....	3/16	3/16	7	4	60	31
				8	4	60	32
Square top:							
Regular or sugar beet pattern.....	A, B, C.....	X	None	7	3 1/2	52	27
		X	None	7	3 1/2	18	18
Renewable blade sugar beet or onion pattern.....	A.....	3/16	None	7	1 3/4	54	23
Regular onion.....	A.....	3/16	3/16	6 1/2	1 3/4	52	21

^a Grade A hoes shall have grade A handles; grade B, grade B handles; and grade C, grade C handles. The blades of grade A and grade B hoes shall be polished front and back; the blades of grade C hoes shall be polished front and back for the first third of their height. Scuffle and mattock hoes shall be made only in natural finish.^b The dimensions given are the diameters of the shanks in inches. "X" means no dimension is specified.^c "None" means no hoe to be made in such construction type.^d Weight per dozen is that for highest grade listed, with handle of length listed.^e Blade may be attached to shank by riveting or any other satisfactory method.^f Weight of socket type.^g Maximum.^h Plain blade; perforated blade approximately one pound lighter per dozen.

TABLE 5.—EYE HOES

[To be made in natural finish except for lower 1/2 which shall be polished]

Kind ^a	Width of cut	Depth of blade	Maximum length of handle	Approx. weight per dozen
	In.	In.	In.	Pounds
ROUND EYE HOES				
Planter's:				
American pattern, unhandled.....	6	6		15
	7	6 1/2		18
	8	7		21
	6 1/2	5 1/2-6		14 to 17
Scovill field pattern, straight and curved blade, unhandled.....	7	6-6 1/4		16 to 19
	7 1/2	6 1/2-6 3/4		18 to 21
	8	6 1/2-6 3/4		20 to 23
Grub, handled and unhandled.....	4	7-7 1/2	54	18 to 22
Giant planter's: Cane pattern, unhandled.....	5 to 5 1/2	8-8 1/2	54	21 to 31
	4 1/2	8		17
SQUARE EYE HOES				
Garden or field pattern, handled.....	4	6	54	25
	6	6	54	23
	7 1/2	6 3/4	54	36

^a Eye hoes are described handled or unhandled according to the condition in which they are generally sold by the producers. They may be distributed in either condition or both.^b Without handles.

TABLE 6.—HAND CULTIVATORS

Kind	Grade ^a	Number of points	Maximum spread	Maximum length of handle	Approx. weight for design
Four-tine regular pattern, forged, curved oval tines.	A.....	4	In. 5	In. 62	Pounds 22
Four-tine wire spring type.....	A, B.....	4	5	48	20-23
Three-tine regular pattern, or equipped with U-shaped cultivating blade. ^b	A.....	3	4½	54	20-22
Flat-wire type.....	A.....	6	7	48	23
Five-tine adjustable pattern; tines flattened and points at ends. ^c	A, B.....	5	6½-7½	60	20-27
U-shaped cultivators, with straplike blades approximately 1½" wide, having sharpened edges and equipped with one or two shares:					
One share pattern.....	A.....	Depth In. 4½	Width In. 5	60	23
Two share pattern.....	A.....	4½	5½	60	23

^a Grade A cultivators shall have grade A handles; grade B cultivators shall have grade B handles.

^b The three-tine pattern shall not be made by any producer who elects to make a four-tine pattern cultivator.

^c Prongs shall not exceed ¼-inch square in size, or its equivalent.

[F. R. Doc. 43-11257; Filed, July 13, 1943; 11:47 a. m.]

PART 3023—OIL AND GAS BURNING DOMESTIC SPACE HEATERS

[Limitation Order L-173 as Amended July 13, 1943]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of metals for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3023.1 *General Limitation Order L-173—(a) Definitions.* For the purposes of this order:

(1) "Domestic space heaters" means any device (except electric) for the direct heating of the space in and adjacent to that in which the device is located, designed for use without heat distribution pipes or ducts as integral parts of such heating devices, and includes but is not limited to circulating heaters, radiant heaters, floor furnaces and wall furnaces: *Provided*, That "domestic space heaters" does not include direct fired gas unit heaters.

NOTE: Paragraph (1) amended Sept. 19, 1942.

(2) "Fuel oil" means any liquid petroleum classified as grade No. 1, 2, 3, 4, 5, or 6, including Bunker "C" fuel oil, kerosene, range oil, gas oils and any other liquid petroleum product used for the same purpose as the above designated grades.

(b) *General restrictions.* (1) No person shall manufacture, fabricate or assemble any domestic space heaters using fuel oil as fuel, except:

(i) To fill a contract, subcontract or purchase order for such heaters for delivery to or for the account of the Army, Navy, War Shipping Administration, or Maritime Commission of the United States; or

(ii) For use in a building or project authorized under Preference Rating Order P-55-b or rated under Preference Rating Order P-55 or any order in the P-19 series; or

(iii) Any number of such heaters (other than floor or wall furnaces) in

any calendar quarter beginning after June 30, 1943, which he can manufacture, fabricate, or assemble by using a total weight of iron and steel not in excess of 8% of the total weight of iron and steel which he used in the manufacture, fabrication or assembly of such heaters during the twelve months' period, July 1, 1940 to June 30, 1941: *Provided*, That any heater manufactured under this subparagraph (iii) is of a capacity not greater than 30,000 B. T. U. output per hour.

(2) No person shall manufacture, fabricate, or assemble any floor or wall furnaces using gas as fuel except:

(i) To fill a contract, subcontract or purchase order for such floor or wall furnaces for delivery to or for the account of the Army, Navy, War Shipping Administration, or Maritime Commission of the United States; or

(ii) For use in a building or project authorized under Preference Rating Order P-55-b or rated under Preference Rating Order P-55 or any order in the P-19 series.

(c) *Replacement parts.* Nothing in this order shall be construed to prohibit or limit the production, by any manufacturer, of replacement parts for domestic space heaters using fuel oil or gas as fuel.

(d) *Violations and false statements.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(e) *Appeals.* Any person affected by this order who considers that compliance therewith would work an exceptional and unreasonable hardship upon him, or that it would result in a serious problem of unemployment in the community, or

that compliance with this order would disrupt or impair a program of conversion from non-defense to defense work, may apply for relief by addressing a letter to the War Production Board setting forth the pertinent facts and the reasons why such person considers that he is entitled to relief. The War Production Board may thereupon take such action as it deems appropriate.

(f) *Applicability of priorities regulations.* This order and all transactions affected thereby are subject to all applicable provisions of the Priorities Regulations of the War Production Board, as amended from time to time.

(g) *Applicability of other orders.* Insofar as any other order issued by the War Production Board, or to be issued by it hereafter, limits the use of any material to a greater extent than the limits imposed by this order, the restrictions of such other order shall govern, unless otherwise specified therein.

(h) *Routing of correspondence.* Reports to be filed and other communications concerning this order shall be addressed to the War Production Board, Plumbing and Heating Division, Washington, D. C., Ref: L-173.

Issued this 13th day of July 1943.

WAR PRODUCTION BOARD,
By: J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-11253; Filed, July 13, 1943; 11:47 a. m.]

PART 3103—MEDICAL EQUIPMENT AND SUPPLIES SIMPLIFICATION

[Schedule 3 to General Limitation Order L-214]

MEDICAL AND SURGICAL FURNITURE AND RELATED EQUIPMENT

§ 3103.4 *Schedule 3 to General Limitation Order L-214—(a) Definitions.* For the purposes of this schedule:

(1) "Medical and surgical furniture and related equipment" means the following items but includes such items only when they are designed for use in hospitals or similar institutions or in the offices of physicians, surgeons, dentists, osteopaths, chiropractors, or chiropodists:

Anesthetist's stools.
Anesthetist's tables.
Arm immersion stands.
Autopsy tables.
Back rests.
Barinets.
Bed cradles.
Bed feeding and reading trays.
Bedpan and urinal racks.
Bedside panel screens.
Bedside tables.
Bed trays.
Blanket warming cabinets.
Book trucks.
Bowl stands.
Bronchoscopic tables.
Cabinets and stands for sterilizers.
Cabinets for diathermy units.
Cabinets for galvanic, faradic and sinusoidal generators.
Cabinets for specialist's outfits.
Cabinets for suction and pressure pumps.
Cabinets for suction pumps.
Chart desks.

Chart holders.
 Chart racks.
 Chiropody chairs.
 Chiropractic adjustment tables.
 Combination bedside table and overbed tables.
 Commodes, except receptacle.
 Couch tables.
 Dental instrument cabinets.
 Dish trucks.
 Dressing cabinets.
 Dressing trucks, carts and carriages.
 Dressing stands.
 Emergency examining tables.
 Emergency operating tables.
 Emergency tables.
 Examining and treatment tables.
 Examining chairs.
 Examining tables.
 Foot stools.
 Fracture tables (non-portable).
 Glove racks.
 Heated utility cabinets.
 Hospital benches.
 Ice trucks.
 Incubators.
 Infant conveyors.
 Infant dressing stands and tables.
 Instrument cabinets.
 Instrument stands.
 Instrument tables.
 Irrigator and solution stands.
 Laundry bag conveyors.
 Laundry trucks.
 Leg dressing stands.
 Linen hampers.
 Linen trucks.
 Needle cabinets.
 Neuro-surgical tables.
 Nose and throat chairs.
 Nurse's desks.
 Nurse's work tables.
 Nursery dressing stands and tables.
 Obstetrical tables.
 Operating tables.
 Operator's stools.
 Ophthalmic chairs.
 Orthopedic and fracture carts, trucks and carriages.
 Orthopedic tables (non-portable).
 Osteopathic tables.
 Overbed and swing overbed tables.
 Proctological tables.
 Shelf trucks.
 Solution cabinets.
 Solution stands.
 Solution warming cabinets.
 Specialist's chairs.
 Sponge racks.
 Stands for sterilizer dressing drums and containers.
 Sterilizer cabinets.
 Sterilizer dressing drums and containers.
 Supply and treatment cabinets.
 Thermometer baskets.
 Treatment cabinets.
 Treatment chairs.
 Urological tables.
 Utensil racks.
 Utility cabinets.
 Veterinary operating tables.
 Wall shelf stands.
 Waste receptacles and kick bucket carriages.
 Wheel stretchers.

The term includes any item serving the same function as any of the above-named items, whether or not such item is listed by any manufacturer under a different name.

The term shall not include:

(i) Any of the above-named items when such items are designed and produced for use overseas, in the field or on shipboard by the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration or by the military forces of any country entitled to receive deliveries pursuant to the Act of March 11, 1941, entitled, "An Act to Promote the Defense of the United States" (Lend-Lease Act). (An item shall be deemed to be designed and produced for use overseas, in the field or on shipboard, only when the purchase order or contract under which the item is produced specifically states that the item is for use overseas, in the field or on shipboard. A purchase order or contract for Lend-Lease shall be deemed to be for the military forces of a Lend-Lease country only when the purchase order or contract specifically so states.);
 (ii) Any parts or material for the repair or maintenance of any of the above-named items; nor

(iii) Any accessories for use in connection with any of the above-named items.

(2) "Manufacturer" means any person engaged in the manufacturing, fabricating or assembling of medical and surgical furniture and related equipment.

(b) *Restrictions on items and models of medical and surgical furniture and related equipment.* (1) No manufacturer shall manufacture or continue the manufacture of any items of medical and surgical furniture and related equipment other than the items listed on List A, attached to this schedule, and the listed items shall be manufactured only in the number of models specified in the left hand column of the list and shall conform with the descriptions set forth in the right hand column of the list.

(2) Notwithstanding the provisions of subparagraph (1) of this paragraph (b), a manufacturer may manufacture any number of models of any item of medical and surgical furniture and related equipment not listed on List A and any number of models of the items listed on List A in excess of the number specified thereon: *Provided*, (i) That such models contain no metal other than iron and carbon steel, and (ii) That the weight of such metal comprises not more than 25 per cent of the total weight of the model.

(c) *Restrictions on the use of certain materials in the manufacture of medical and surgical furniture and related equipment.* No manufacturer shall incorporate in the manufacture of any medical and surgical furniture and related equipment any metal other than iron or other alloy steel, stainless steel or other alloy steel, copper, copper base alloy, nickel, aluminum, or zinc, except as specifically permitted in the right hand column of List A. This restriction shall not apply to the use of copper and copper base alloy in the electrical cir-

cuit or electrical connections of any item permitted in List A.

(d) *Exception for furniture and equipment in process.* Notwithstanding the provisions of paragraphs (b) (1) and (c) of this schedule, a manufacturer may complete the manufacture of any medical and surgical furniture and related equipment which was partially fabricated on July 13, 1943: *Provided*, That such manufacture is completed on or before August 13, 1943.

(e) *Filing of pictures and accompanying information.* On or before August 2, 1943 each manufacturer shall file with the War Production Board, Safety and Technical Equipment Division (Ref: L-214), a photograph or catalog cut, in duplicate, of each model of the permitted items which he elects to manufacture under this schedule. Each photograph or cut shall be mounted on suitable backing 8½" x 11" in size with the following information entered clearly thereon:

(1) The name of the item, as listed on List A.

(2) A brief identification of the model, if more than one model of the item is permitted under List A.

(3) The manufacturer's catalog number.

(4) A brief description, including size and material specifications and any other pertinent information, showing that the model comes within the description of the permitted item as set forth in List A.

This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(f) *Effect of this order on Order M-126.* The provisions of this order shall supersede the provisions of Order M-126 with respect to the items covered by this order, except that the provisions of paragraph (e) (2) of Order M-126 shall remain in effect to the extent that (1) they prohibit the use of iron or steel where the use of any less critical material is practicable, and (2) they provide that no more iron or steel shall be used in connection with the manufacture of an article than is essential.

Issued this 13th day of July 1943.

WAR PRODUCTION BOARD,
 By J. JOSEPH WHELAN,
 Recording Secretary.

LIST A: Subject to the provisions of this schedule, each manufacturer may manufacture only the permitted number of models of the permitted items of medical and surgical furniture and related equipment set forth below, and such permitted models of the permitted items shall conform with the descriptions set forth in the right hand column of the list. (Different sizes of permitted items are regarded as different models; for example, it is not permissible to manufacture two sizes of an anesthesiologist's stool because the two sizes are regarded as two models.)

Permitted number of models	Permitted items	Description of permitted items*
1	Anesthetist's stool.....	Not more than one drawer.
1	Anesthetist's table.....	Non-hydraulic type.
1	Autopsy table.....	Both models may be open framework type, or one may be open framework type and the other of a type having cabinet open in the frame; each model shall hold one basket only.
2	Bassinet.....	
2	Bed cradle.....	
2	Bedpan and urinal rack.....	
2	Cabinet for suction and/or pressure pumps.....	
1	Dressing truck, cart or carriage.....	Wheels shall not exceed 16" in diameter; painting is prohibited; drawers and compartments are prohibited; basin and pail attachments may be used.
2	Examining and treatment table.....	Both models adjustable.
1	Foot stool.....	
1	Fracture table.....	Non-portable; fluorescence type.
2	Incubator.....	Copper or copper base alloy may be used in heating elements.
1	Infant conveyor.....	
4	Instrument cabinet.....	Two models of 16" x 26" size; two models of larger size but with width not to exceed 36".
1	Instrument stand.....	Mayo type, using "T" handle type of set-screw lock.
2	Instrument table.....	One model shall not exceed approximately 16" x 26", and have not more than one drawer; one model shall not exceed 24" x 27", and have not more than three drawers; both shall be rectangular.
4	Irrigator and solution stand.....	Each model shall have "T" handle set-screw locks; bowl and tray attachments are prohibited.
1	Laundry bag conveyor.....	Open metal framework for use with removable bags.
1	Leg dressing stand.....	
2	Obstetrical table.....	One hydraulic base model; one frame model.
3	Operating table.....	One major hydraulic base table; one minor hydraulic base table; and one tubular framework table; metal metal and stainless steel may be used for table tops.
1	Operator's stool.....	Adjustable.
1	Orthopedic and fracture cart, truck and carriage.....	
1	Proctological table.....	May be single or double style.
1	Solution stand.....	For recessed sterilizers (single sterilizer or combination of sterilizers).
3	Sterilizer cabinet.....	All models restricted to not more than 25" in depth and 36" in width.
4	Treatment cabinet.....	One model adjustable, designed for eye, ear, nose, and throat operating, and treatment; one model non-adjustable, designed for first aid operating and treatment, with attachments for treatment of limbs; each model limited to 35 lbs. weight; neither model shall have hydraulic lift.
2	Treatment chair.....	Both models X-ray type; one hydraulic model; one non-hydraulic model.
2	Urological table.....	One step-on rail; one open-top model; and one kick-about model.
1	Wall shelf stand.....	Both models non-hydraulic; one non-adjustable model; one tilting model, without gears; wheels on each model shall have a maximum diameter of 10".
3	Waste receptacle.....	
2	Wheel stretcher.....	

*In all permitted tables brass may be used to the extent required in gears and aluminum may be used to the extent required in Bierhoff type knee-crutches.

[F. R. Doc. 43-11259; Filed, July 13, 1943; 11:47 a. m.]

Chapter XI—Office of Price Administration

PART 1361—FARM EQUIPMENT

[MPR 246, Amdt. 7]

MANUFACTURERS' AND WHOLESALE PRICES FOR FARM EQUIPMENT

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 1361.57a is added to read as follows:

§ 1361.57a *Maximum prices for wood-slat corn cribbing woven with wire.* Notwithstanding any other provisions of this regulation, the maximum prices for sales by manufacturers and wholesale distributors of wood-slat corn cribbing woven with wire (also used for temporary silos and vegetable wind fence) shall be determined as follows:

(a) The maximum price, f. o. b. the seller's place of business, for sales of corn cribbing made with standard red fence lath ($\frac{1}{2}$ " x $1\frac{1}{2}$ " x 48") shall be \$.875 per hundred lineal feet.

(b) The maximum price for sales to dealers of corn cribbing which differs either in size of lath or color from that specified in paragraph (a) shall be determined as follows: The seller shall apply to the maximum price established by paragraph (a) the percentage differential which he had in effect on March 31, 1942, between the corn cribbing being priced and the corn cribbing covered by paragraph (a).

(c) The maximum price for sales to wholesale distributors and mail order houses shall be determined as follows: The seller shall apply to the maximum price established by paragraphs (a) or (b) the percentage differential, which he had in effect on March 31, 1942, between sales to dealers and sales to wholesale distributors or mail order houses, as the case may be.

This amendment shall become effective July 26, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

*Copies may be obtained from the Office of Price Administration.

17 F.R. 8587, 9039, 8948, 8 F.R. 236, 544.

No. 138—4

PART 1499—COMMODITIES AND SERVICES

[Order 575 Under § 1499.3b of GMPR]

FORD-HARVEY ILLUMINATING COMPANY

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register,* *It is ordered:*

§ 1499.2113 *Approval of a maximum price for sales of a new reclaimed garbage can manufactured by Ford-Harvey Illuminating Company.* (a) Ford-Harvey Illuminating Company, 1206 Long Beach Avenue, Los Angeles, California, may sell and deliver its new reclaimed garbage can at a price no higher than \$1.75 per unit, f. o. b. Los Angeles, California, subject to terms no less favorable than those customarily granted by it.

(b) This Order No. 575 may be revoked or amended by the Price Administrator at any time.

This Order No. 575 shall become effective on the 13th day of July, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11213; Filed, July 12, 1943; 2:19 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Order 576 Under § 1499.3 (b) of GMPR]

G. B. LEWIS COMPANY

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register,* and pursuant to and under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, Executive Order No. 9250 and § 1499.3 (b) (3) of the General Maximum Price Regulation, *It is hereby ordered:*

§ 1499.2114 *Approval of maximum prices for the sale of basswood venetian blind slats by G. B. Lewis Company.* (a) G. B. Lewis Company, Watertown, Wisconsin, may sell and deliver basswood Venetian blind slats, and any person may buy basswood Venetian blind slats from said company, at prices, f. o. b. mill, no higher than those hereinafter set forth:

BASSWOOD VENETIAN BLIND SLATS—LEWIS GRADE (MILL RUN)

[Price per 1,000 lineal ft. (f. o. b. mill. Random lengths 27" up to 135" in 3" multiples)]

Size	10 M to 100 M Lft.	100 M to 1000 M Lft.	C. L.	Estimated shipping weight
$\frac{1}{2}$ " x 13"	\$2.00	\$2.76	\$3.61	41
$\frac{1}{2}$ " x 17"	2.26	3.02	3.91	43
$\frac{1}{2}$ " x 21"	2.79	3.43	4.34	45
$\frac{1}{2}$ " x 25"	3.61	4.31	5.16	55

Packed 50 slats to bundle wrapped in heavy kraft paper.
Any shipment of less than 10 M L. ft. \$2.70 per shipment extra.
For crating add 35¢ per M L. ft.

[F. R. Doc. 43-11203; Filed, July 12, 1943; 1:52 p. m.]

(b) All discounts, credit allowances and other terms relating to payment in effect by applicant in March 1942 shall apply to the prices herein determined.

(c) All prayers of the applicant not granted herein are denied.

(d) This order may be revoked or amended by the Price Administrator at any time.

This Order No. 576 shall become effective July 13, 1943.

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11214; Filed, July 12, 1943;
2:19 p. m.]

PART 1499—COMMODITIES AND SERVICES
[Order No. 578 Under § 1499.3 (b) of GMPR]

DAIRY PRODUCTS GROUP

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.2116 *Authorization of maximum prices for sales of "Dairy-Mix Butter Coloring", packed 24 1/2-ounce bottles in display carton, and "Dairy-Mix", packed 48 3/4-ounce packages in display carton, by Dairy Products Group, Medway, Massachusetts, by wholesalers and by retailers.* (a) On and after July 13, 1943, the maximum prices for sales by Dairy Products Group, Medway, Massachusetts, of the following items manufactured by it, delivered to purchasers' stations and subject to a discount of 2% for prompt payment, shall be as follows:

"Dairy-Mix Butter Coloring" \$1.36 per display carton of 24 1/2-ounce bottles.
"Dairy-Mix" ----- \$1.53 per display carton of 48 3/4-ounce packages.

(b) On and after July 13, 1943, the maximum prices for sellers at wholesale of "Dairy-Mix Butter Coloring" and "Dairy-Mix", manufactured by Dairy Products Group, shall be as follows:

"Dairy-Mix Butter Coloring" \$1.70 per display carton of 24 1/2-ounce bottles.
"Dairy-Mix" ----- \$1.91 per display carton of 48 3/4-ounce packages.

(c) On and after July 13, 1943, the maximum prices for sellers at retail of "Dairy-Mix Butter Coloring" and "Dairy-Mix", manufactured by Dairy Products Group, shall be as follows:

"Dairy-Mix Butter Coloring" 10 cents per bottle.
"Dairy-Mix" ----- 6 cents per package.

(d) Dairy Products Group and sellers at wholesale shall apply to their maximum prices authorized respectively by paragraphs (a) and (b) discounts, allowances and price differentials, including price differentials between different classes of purchasers, no less favorable than those customarily applied by them in sales of comparable commodities.

(e) *Notification.* (1) On and after July 13, 1943, Dairy Products Group shall supply to each purchaser from it, before or at the time of its first delivery of "Dairy-Mix Butter Coloring" or "Dairy-Mix", a written notification which shall include the following appropriate language:

Notification From Dairy Products Group to Its Purchasers

The OPA has authorized us to charge \$1.36 per display carton of 24 1/2-ounce bottles of our "Dairy-Mix Butter Coloring" and \$1.53 per display carton of 48 3/4-ounce packages of "Dairy-Mix", delivered to purchasers' stations and subject to a discount of 2% for prompt payment. Sellers at wholesale are authorized a maximum price of \$1.70 per display carton of 24 1/2-ounce bottles for "Dairy-Mix Coloring" and \$1.91 per display carton of 48 3/4-ounce packages of "Dairy-Mix", subject to discounts, allowances and price differentials, including price differentials between different classes of purchasers, no less favorable than those customarily applied by them in sales of comparable commodities. Sellers at retail are authorized a maximum price of 10 cents per bottle of "Dairy-Mix Coloring" and 6 cents per package of "Dairy-Mix". If the initial sale of either item by a wholesaler to a retailer is a split carton sale, the wholesaler is required to provide such retailer with a copy of the retailer notification described in (2). OPA requires you to keep this notice for examination.

(2) For a period of three months after the effective date of this order, Dairy Products Group shall place in or accompany with each display carton of "Dairy-Mix Butter Coloring" and of "Dairy-Mix", for each dozen bottles or packages, a notification to retailers which shall include the following appropriate language:

Notification From Dairy Products Group to Retailers

The OPA has authorized for sellers at retail a maximum price of 10 cents per bottle of our "Dairy-Mix Butter Coloring" and 6 cents per package of our "Dairy-Mix". OPA requires that you keep this notice for examination.

(f) This Order No. 578 may be revoked or amended by the Price Administrator at any time.

(g) This Order No. 578 shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11222; Filed, July 12, 1943;
4:40 p. m.]

PART 1499—COMMODITIES AND SERVICES
[Order 577 Under § 1499.3 (b) of GMPR]

H. C. BAXTER AND BROTHER

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.2115 *Authorization of a maximum price for sales of dehydrated white potatoes by H. C. Baxter & Bro.* (a) On and after July 13, 1943, the maximum price for sales by H. C. Baxter & Bro., Brunswick, Maine, of each of the following items of dehydrated white potatoes, shall be \$.42 per pound, f. o. b. factory at Hartland, Maine:

(1) Dehydrated white potatoes, Jullienne Strips, packed in heavy Kraft paper bags weighing approximately 30 pounds each.

(2) Dehydrated white potatoes, Jullienne Strips, packed in corrugated fibre cartons of 13-15-16 pounds net weight.

(3) Dehydrated white potatoes, Jullienne Strips, in corrugated fibre inner carton packed in heat-sealed, foil-lined laminated Kraft paper bag and solid fibre outer carton.

(4) Dehydrated white potatoes, Fragments, packed in heat-sealed, foil-lined laminated Kraft Paper bags, and solid fibre carton weighing 24-30 pounds each.

(b) H. C. Baxter & Bro. is not required to apply any discounts to the maximum price set forth in paragraph (a).

(c) This Order No. 577 may be revoked or amended by the Price Administrator at any time.

(d) This Order No. 577 shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11215; Filed, July 12, 1943;
2:22 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Order 25 Under § 1499.18 (c) of GMPR]

WASHINGTON EXCELSIOR AND MANUFACTURING CO., ET AL.

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.1525 *Adjustment of maximum prices for wholesale sales of wood excelsior pads, and retail sales of wood excelsior, by Washington Excelsior and Manufacturing Company, and all other manufacturers of wood excelsior pads and wood excelsior in the State of Washington.* (a) Washington Excelsior Manufacturing Company, 871 Othello Street, Seattle, Washington, and all other manufacturers of wood excelsior pads and wood excelsior in the state of Washington, may sell and deliver wood excelsior pads at wholesale, and wood excelsior at retail at Seattle, Washington, and any person may buy wood excelsior pads at wholesale, and wood excelsior at retail at Seattle, Washington, from such manufacturers, at prices no higher than those hereinafter set forth:

MAXIMUM PRICES FOR WHOLESALE SALES OF WOOD
EXCELSIOR PADS

FURNITURE PADS

Dimension	Thickness	Weight (pounds per 1,000 lineal feet)	Maximum price (per 1,000 lineal feet f. o. b. mill)
Inches	Inch		
6 by 18.....	1/4	60	\$3.30
6 by 24.....	1/4	60	3.30
6 by 36.....	1/4	60	3.30
6 by 48.....	1/4	60	3.30
6 by 72.....	1/4	60	3.30

FRUIT PADS

Dimension	Thickness	Weight (per 1,000 pads)	Maximum price (per 1,000 pads, f. o. b. mill)
Inches	Inch		
11 by 18.....	1/4	150	\$3.85
Dimension, inches	Thickness, inches	Weight (pounds per 1,000 pads)	Maximum price (per 1,000 pads, f. o. b. mill)
Baby chick pads: 9 by 11.....	1/4	120	\$7.67
10 by 12.....	1/4	150	8.20
Onion pads: 9 by 24.....	1/2	320	16.52
Potato pads: 20 by 30.....	3/4		23.50

Maximum prices for retail sales of wood
excelsior at Seattle, Washington:

	Per ton
Standard excelsior.....	\$38.00
Coarse excelsior.....	33.00
Fine excelsior.....	40.00
Wood wool.....	50.00

(b) All discounts, credit allowances and other terms relating to payment in effect by the seller in March 1942 shall apply to the prices herein determined.

(c) All prayers of the applicant not granted herein are denied.

(d) This Order No. 25 may be revoked or amended by the Price Administrator at any time.

This Order No. 25 (§ 1499.1525) shall become effective this 13th day of July 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11211; Filed, July 12, 1943;
2:19 p. m.]

PART 1499—COMMODITIES AND SERVICES
[Order 26 Under § 1499.18 (c) of GMPR]

HEGELER ZINC COMPANY

Order No. 26 under § 1499.18 (c), as amended, of the General Maximum Price Regulation; Docket No. GF3-3294.

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.1526 *Adjustment of maximum prices for sales of sulphuric acid to fertilizer manufacturers in the Indianapolis, Indiana, area by the Hegeler Zinc Company, Danville, Illinois.* (a) The Hegeler Zinc Company, having a plant at Dan-

ville, Illinois, may sell and deliver to fertilizer manufacturers located in the Indianapolis, Indiana area 60° sulphuric acid produced by said company from purchased sulphur at prices not in excess of the price set forth below:

\$9.15 per ton, f. o. b. Danville, Illinois, in seller's tank cars.

(b) The above maximum price shall apply only to sales and deliveries of 60° sulfuric acid produced from purchased sulfur to meet the additional requirements of the fertilizer manufacturers in the Indianapolis, Indiana area.

(c) As used herein, the term "Indianapolis, Indiana area" means Marion County, Indiana.

(d) This Order No. 26 may be revoked or amended by the Price Administrator at any time.

(e) This Order No. 26 (§ 1499.1526) is hereby incorporated as a section of Supplementary Regulation No. 14, which contains modifications of maximum prices established by § 1499.2.

This order shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11212; Filed, July 12, 1943;
2:20 p. m.]

PART 1499—COMMODITIES AND SERVICES
[Order 72 Under SR 15 to GMPR]

KENTUCKY TRANSPORT CORPORATION

Order No. 72 under § 1499.75 (a) (3) of Supplementary Regulation No. 15 to the General Maximum Price Regulation, Docket No. GF3-3191.

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.1372 *Adjustment of maximum prices for contract carrier services by Kentucky Transport Corporation, Louisville, Kentucky.* (a) Kentucky Transport Corporation, a Kentucky corporation, of Louisville, Kentucky, may sell and deliver contract carrier services to the Great Atlantic & Pacific Tea Company at prices not to exceed 7.15¢ per ton mile.

(b) All requests of the application not granted herein are denied.

(c) This Order No. 72 (§ 1499.1372) is hereby incorporated as a section of Supplementary Regulation No. 14 which contains modifications of maximum prices established by § 1499.2.

(d) This Order No. 72 (§ 1499.1372) may be revoked or amended by the Price Administrator at any time.

(e) This Order No. 72 (§ 1499.1372) shall become effective April 1, 1943.

(Pub. Laws Nos. 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11209; Filed, July 12, 1943;
2:20 p. m.]

[Order 73 Under § 1499.75 (a) (3) of GMPR]

PART 1499—COMMODITIES AND SERVICES

COLUMBIA MOTOR SERVICE COMPANY

Order No. 73 under § 1499.75 (a) (3) of Supplementary Regulation No. 15 of the General Maximum Price Regulation; Docket No. GF3-3144.

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.1373 *Adjustment of maximum prices for transportation services by motor vehicle, other than common carrier service, sold by Columbia Motor Service Company.* (a) Columbia Motor Service Company, of 1422 North Tenth Street, St. Louis, Missouri, may sell and supply, on and after March 6, 1943, the following services at charges not higher than those set forth below:

(1) Transportation and delivery services for Sears, Roebuck and Company, at the rate of \$2.63 per hour for each motor vehicle owned by the Columbia Motor Service Company which is operated in the service of Sears, Roebuck and Company, within the following area: the St. Louis-East St. Louis Commercial Zone, as defined by the Interstate Commerce Commission, St. Charles and Jefferson Counties, Missouri, and the territory of Illinois within a radius of 150 miles from St. Louis.

(b) All prayers of the application not granted herein are denied.

(c) This Order No. 73 may be revoked or amended by the Price Administrator at any time.

(d) This Order No. 73 (§ 1499.1373) is hereby incorporated as a section of Supplementary Regulation No. 14, which contains modifications of maximum prices established by § 1499.2.

(e) This Order No. 73 (§ 1499.1373) shall become effective July 13, 1943.

(Pub. Laws 421 and 729, 77th Cong., E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11210; Filed, July 12, 1943;
2:20 p. m.]

PART 1305—ADMINISTRATION

[Gen. RO 11; Amdt. 1]

REPLACEMENT OF RATIONED FOODS USED IN
PRODUCTS ACQUIRED BY DESIGNATED AGEN-
CIES

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

General Ration Order 11 is amended in the following respects:

1. Section 2.4 (a) is amended by inserting the following sentence between the first and second sentences:

However, if the designated agency acquires the products at a place outside the 48 States of the United States and the District of Columbia, the application

*Copies may be obtained from the Office of Price Administration.

8 F.R. 6933.

may be made within a longer period specified by that agency.

2. The second sentence of section 3.1 (a) is amended by deleting the words "and the next Article" and inserting the words "Article and in Article V" in their place.

This amendment shall become effective July 17, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; W.P.B. Directive 1, 7 F.R. 562; W.P.B. Supp. Dir. 1-E, 7 F.R. 2965; W.P.B. Supp. Dir. 1-M, 7 F.R. 8234; W.P.B. Supp. Dir. 1-R, 7 F.R. 9684; Food Directive 1, 8 F.R. 827; Food Dir. 3, 8 F.R. 2005; Food Dir. 5, 8 F.R. 2251; Food Dir. 6, 8 F.R. 3471; Food Dir. 7, 8 F.R. 3471)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11220; Filed, July 12, 1943;
4:40 p. m.]

PART 1305—ADMINISTRATION

[Gen. RO 8, Amdt. 2]

GENERAL PROHIBITIONS AND PENALTIES

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

General Ration Order 8 is amended by amending section 2.6 to read as follows:

SEC. 2.6. *Acquisition, use, transfer or possession of ration document.* No person shall acquire, use, permit the use of, possess or control a ration document except the person, or the agent of the person, to whom such ration document was issued, or by whom it was acquired in accordance with a ration order or except as otherwise provided by a ration order. No person shall transfer a ration document except in accordance with the provisions of a ration order.

Effective date. This amendment shall become effective July 17, 1943.

(Pub. Law 671, 76th Cong. as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; W.P.B. Dir. 1, 7 F.R. 562; Sec. of Agr. Food Dir. 3, 8 F.R. 2005, Food Dir. 5, 8 F.R. 2251, Food Dir. 6, 8 F.R. 3471, Food Dir. 7, 8 F.R. 3471, Food Dir. 8, 8 F.R. 7093)

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11221; Filed, July 12, 1943;
4:40 p. m.]

PART 1363—FEEDINGSTUFFS

[Rev. MPR 74]

ANIMAL PRODUCT FEEDINGSTUFFS

Maximum Price Regulation 74² is redesignated Revised Maximum Price Reg-

*Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 3783, 5677.

² 7 F.R. 4177, 4762, 4884, 8214, 8832, 8948, 9820; 8 F.R. 164, 1586, 6110.

ulation 74 and is revised and amended to read as follows:

In the judgment of the Price Administrator, the maximum prices established by this revised regulation are generally fair and equitable and comply with all provisions and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended and of E.O. 9250 and 9328.

The statement of the considerations involved in the issuance of this revised regulation has been simultaneously issued herewith and has been filed with the Division of the Federal Register.*

§ 1363.51 *Maximum prices for animal product feedingstuffs.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, Executive Order 9250 and Executive Order 9328, Revised Maximum Price Regulation 74 (Animal Product Feedingstuffs), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1363.51 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.

REVISED MAXIMUM PRICE REGULATION 74— ANIMAL PRODUCT FEEDINGSTUFFS

ARTICLE I—SCOPE OF THIS REVISED REGULATION

- Sec.
1. Geographical applicability.
2. Effect of maximum prices.

ARTICLE II—DEFINITIONS, MAXIMUM PRICES AND TERMS OF SALE

3. Definitions.
4. Maximum prices for sales by all persons of dry rendered tankage.
5. Maximum prices for sales by all persons of wet rendered tankage and dried blood.
6. Maximum prices for sales by all persons of meat scraps, digester tankage, blood meal and blood flour.
7. Increases for sacks.
8. Imported dry and wet rendered tankage not to be sold as meat scraps or digester tankage.
9. Duty to identify commodity on invoice or bags.

ARTICLE III—MISCELLANEOUS PROVISIONS

10. Adjustable pricing.
11. Evasion.
12. Petitions for amendment.
13. Enforcement.
14. Records and reports.

Article I—Scope of this Revised Regulation

SECTION 1. *Geographical applicability.* This regulation shall apply to all sales, whether for immediate or future delivery, within the 48 states and the District of Columbia of the United States of imported and domestic animal product feedingstuffs.

SEC. 2. *Effect of maximum prices.* (a) While this revised regulation remains in effect, regardless of any contract or obligation, no person shall in the course of trade or business sell, deliver, buy or receive any animal product feedingstuffs at prices above the maximum prices established by this revised regulation; nor shall any person agree, offer, solicit or attempt to do any of the foregoing.

(b) However, prices lower than the maximum prices established by this re-

vised regulation may be charged and paid.

Article II—Definitions, maximum prices and terms of sale

SEC. 3. *Definitions.* When used herein the following terms shall have the following meanings:

"Person" means an individual, corporation, partnership, association or other organized group of persons or the legal successor or representative of any of the foregoing, and includes the United States or any other government or any political subdivision or agency of any of the foregoing.

"Animal product feedingstuffs" includes all commodities subject hereto which are used, with or without further processing or mixing, for feeding animals and poultry.

"Meat scraps" includes those commodities processed from dry rendered tankage and known to the trade as meat scraps, meat meal and meat and bone scraps.

"Digester tankage" includes those commodities processed from wet or dry rendered tankage and known to the trade as meat meal tankage, feeding tankage, digester tankage with bone, meat and bone meal digester tankage, meat and bone meal tankage and feeding tankage with bone.

"Dried blood", means blood dried and processed for feeding or for blending with other animal products feedingstuffs and containing a minimum of 15 per cent of ammonia.

"Blood meal" means ground dried blood for animal feeding.

"Blood flour" means dried blood prepared by special processes and reduced to a fine powder for animal feeding.

"Dry rendered tankage" means the dry rendered residue from animal tissues exclusive of hoof, horn, blood, manure and stomach contents except in such traces as might occur unavoidably in good factory practice. It shall not contain more than 15 per cent fat.

"Wet rendered tankage" means the wet rendered residue from animal tissues exclusive of hoof, horn, manure and stomach contents except in such traces as might unavoidably occur in good factory practice. It shall not contain more than 15 per cent fat.

"Ton" means 2,000 pounds net weight.

"Wholesaler" means a person who buys meat scraps, digester tankage, blood meal or blood flour, unloads it into a warehouse, and resells the same to a processor or a retailer. It includes a producer who transports and unloads the aforesaid animal product feedingstuffs into a warehouse operated as a separate place of business outside the city wherein is located the production plant and thereafter sells the same to the person or persons above mentioned.

"Retailer" means a person who sells meat scraps, digester tankage, blood meal or blood flour in quantities of less than 30,000 pounds to a feeder. It includes a producer who transports and unloads the aforesaid animal product feedingstuffs into a store operated as a separate place of business outside the city wherein

is located the production plant and thereafter sells the same to a feeder.

"Producer" means a person who produces any animal product feedingsstuff.

"Feeder" means a person who feeds any meat scraps, digester tankage, blood meal or blood flour to animals or poultry.

"Transportation charges" shall be computed at:

(i) The lowest common carrier rate (including the 3 per cent tax provided for in section 620 of the Revenue Act of 1942, as amended) for the billing or shipment in question; or

(ii) If there is no such rate, the reasonable value of the service (including said 3 per cent tax, if any) not exceeding any maximum price established therefor.

SEC. 4. Maximum prices for sales by all persons of dry rendered tankage.

(a) The maximum price for the sale of domestic dry rendered tankage, per ton, bulk, by any person shall be \$1.25 for each full percentage of protein therein plus transportation charges from production plant thereof to the buyer's receiving point by a usual route and method of transportation.

(b) The maximum price for the sale of imported dry rendered tankage, per ton, bulk, by any person shall be \$1.25 for each full percentage of protein therein delivered at any point within the 48 states and the District of Columbia of the United States.

SEC. 5. Maximum prices for sales by all persons of wet rendered tankage and dried blood. (a) The maximum price for the sale of domestic wet rendered tankage and dried blood, per ton, bulk, by any person shall be \$5.53 for each full percentage of ammonia therein plus transportation charges from production plant thereof to the buyer's receiving point by a usual route and method of transportation.

(b) The maximum price for the sale of imported wet rendered tankage and dried blood, per ton, bulk, by any person shall be \$5.53 for each full percentage of ammonia therein delivered at any point within the 48 states and the District of Columbia of the United States.

SEC. 6. Maximum prices for sales by all persons of meat scraps, digested tankage, blood meal and blood flour. (a) No person shall sell any commodity named in this section except upon the basis of a specified guaranteed minimum whole percentage of protein in the lot. Further, for meat scraps one of the following percentages must be named as the guaranteed minimum percentage of protein: 45%, 50%, 55%, 60%, 65%, 70% or 75%; and for digester tankage one of the following percentages must be named as the guaranteed minimum percentage of protein: 45%, 50%, 55%, 60% or 65%. *Provided*, That the OPA may permit any person to sell meat scraps or digester tankage upon the basis of a different specified guaranteed minimum percentage of protein upon verified application filed with the Feed Unit, Office of Price Administration, Washington, D. C., setting forth the percentage desired, the reasons therefor, and the hardship the applicant will suffer unless the application is granted.

(b) The maximum price for the sale of any of the following animal product feedingsstuffs, domestic or imported, per ton, bulk, by any person other than a wholesaler or retailer, shall be as follows:

(1) For meat scraps, \$1.25 for each percentage of the guaranteed minimum percentage of protein therein plus \$7.50 per ton and plus transportation charges from production plant of the meat scraps (or if imported, from port of entry thereof) to buyer's receiving point by a usual route and method of transportation.

(2) For digester tankage, blood meal and blood flour, \$5.53 for each percentage of the guaranteed minimum percentage of protein therein, plus \$6.50 per ton and plus transportation charges from production plant of the digester tankage, blood meal or blood flour (or if imported, from port of entry thereof) to buyer's receiving point by a usual route and method of transportation.

(c) The maximum price for the sale of any such meat scraps, digester tankage, blood meal or blood flour, per ton, bulk, by any wholesaler, shall be \$3.00 per ton over the maximum price he could have lawfully paid under paragraph (b) of this section for the lot from out of which the sale in question is made delivered at his warehouse plus transportation charges actually incurred by the seller from said warehouse to his buyer's receiving point.

(d) The maximum price for the sale of any such meat scraps, digester tankage, blood meal or blood flour, per ton, bulk, by any retailer, shall be \$7.00 per ton over the maximum price he could have lawfully paid under paragraph (b), of, if he purchased from a wholesaler, under paragraph (c) of this section for the lot from out of which the sale in question is made at the place where he took delivery thereof plus transportation charges actually incurred by the seller from said place of delivery to him to his buyer's receiving point.

(e) If an actual analysis of any animal product feedingsstuff sold under this section shows a different percentage of protein than the specified guaranteed minimum percentage of protein then:

(1) If above the guaranteed minimum percentage of protein, no increase in the foregoing maximum price shall be permitted.

(2) If more than one half per cent and not more than one per cent below the guaranteed minimum percentage of protein, \$1.50 per ton shall be deducted from the foregoing maximum price.

(3) If more than one per cent below the guaranteed minimum percentage of protein, \$1.50 per ton shall be deducted from the foregoing maximum price for the first one per cent of deficiency and \$3.00 for each additional one per cent or fraction of a per cent of deficiency.

SEC. 7. Increases for sacks. The foregoing maximum prices for sales of animal product feedingsstuffs in bulk shall be increased for sales of animal product feedingsstuffs in bags or other containers as follows:

(a) In bags or other containers, furnished by the seller, by the actual cost

of such bags or containers not exceeding any maximum price thereon at the time of purchase nor an increase at the rate of \$3.50 per ton.

(b) In bags or other containers, furnished by the buyer, by an increase at the rate of 50 cents per ton.

SEC. 8. Imported dry and wet rendered tankage not to be sold as meat scraps or digester tankage. Whenever any animal product feedingsstuffs are imported under the classification of dry or wet rendered tankage, all persons must sell the same under the maximum prices for imported dry or wet rendered tankage until processed within the United States into meat scraps or digester tankage in like manner as domestic wet or dry rendered tankage is processed into meat scraps or digester tankage.

SEC. 9. Duty to identify commodity on invoice or bags. (a) Whenever dry rendered tankage, wet rendered tankage or dried blood is sold, a statement of the kind of the commodity sold and a certificate of analysis thereof shall accompany the invoice of the sale except where sold in bags or other containers to which are attached a label or tag showing the kind of the commodity therein, and

(1) In the case of dry rendered tankage, the percentage of protein therein; and

(2) In the case of wet rendered tankage or dried blood, the percentage of ammonia therein.

(b) Whenever meat scraps, digester tankage, blood meal or blood flour is sold, a statement of the kind of the commodity and of the guaranteed minimum percentage of protein therein shall appear on the invoice of the sale except where sold in bags or other containers to which are attached a label or tag showing the kind of the commodity and the guaranteed minimum percentage of protein therein.

Article III—Miscellaneous Provisions

SEC. 10. Adjustable pricing. Any person may agree to sell at a price which can be increased up to the maximum price in effect at the time of delivery but no person may, unless authorized by the Office of Price Administration, deliver or agree to deliver at prices to be adjusted upward in accordance with action taken by the Office of Price Administration after delivery. Such authorization may be given when a request for a change in the applicable maximum price is pending, but only if the authorization is necessary to promote distribution or production and if it will not interfere with the purposes of the Emergency Price Control Act of 1942, as amended. The authorization may be given by the Administrator or by any official of the Office of Price Administration to whom the authority to grant such authorization has been delegated. The authorization will be given by order, except that it may be given by letter or telegram when the contemplated revision will be the granting of an individual application for adjustment.

SEC. 11. Evasion. The price limitations set forth in Revised Maximum Price Regulation 74 shall not be evaded,

whether by direct or indirect methods in connection with an offer, solicitation, agreement, sale, delivery, purchase or receipt of or relating to any animal product; feedingstuffs, alone or in conjunction with any other commodity, or by way of commission, service, additional transportation, or other charge, discount, premium or other privilege, or by tying agreement, or other trade understanding, misgrading or otherwise.

Sec. 12. *Petitions for amendment.* Persons seeking an amendment of any provision of this revised maximum price regulation may do so in accordance with Revised Procedural Regulation No. 1.²

Sec. 13. *Enforcement.* Persons violating any provision of this revised regulation are subject to the license revocation or suspension provisions, civil enforcement actions, suits for treble damages and criminal penalties as provided in the Emergency Price Control Act of 1942, as amended.

Sec. 14. *Records and reports.* Except in the case of sales by a retailer, every person making a purchase or sale of any animal product feedingstuffs in the course of trade or business shall keep for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, remains in effect complete and accurate records of each such purchase and sale including the date thereof, the name of the seller and purchaser, a description of the commodity sold, and the price paid.

This revised regulation shall become effective July 12, 1943.

NOTE: The reporting and record keeping provisions of this revised regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11219; Filed, July 12, 1943;
4:39 p. m.]

PART 1449—CHARCOAL

[MPR 431]

MAXIMUM PRICES FOR CHARCOAL

A statement of the considerations involved in the issuance of this regulation has been issued simultaneously herewith and filed with the Division of the Federal Register.*

§ 1449.1 *Maximum prices for charcoal.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Orders 9250 and 9328, Maximum Price Regulation No. 431 (Charcoal), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1449.1 (issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681).

*Copies may be obtained from the Office of Price Administration.

² 7 F.R. 8961, 8 F.R. 3313, 3533, 6173.

MAXIMUM PRICE REGULATION 431—CHARCOAL

Sec.

1. Prohibition against sales of charcoal at higher than maximum prices.
 2. Less than maximum prices.
 3. Adjustable pricing.
 4. Relationship of this to other maximum price regulations.
 5. Geographical applicability.
 6. Records and reports.
 7. Evasion.
 8. Enforcement and licensing.
 9. Definitions.
 10. Petitions for amendment.
- Appendix A: Maximum prices for hardwood charcoal.

SECTION 1. *Prohibition against sales of charcoal at higher than maximum prices.* On and after July 12, 1943, regardless of any contract or other obligation:

No person making a sale of charcoal for which maximum prices are set forth in this regulation shall sell or deliver such charcoal at prices higher than the maximum prices set forth in this regulation.

No person purchasing charcoal from a seller for whom maximum prices are set forth in this regulation shall buy or receive such charcoal in the course of trade or business at prices higher than the maximum prices set forth in this regulation.

No person shall agree, offer, solicit, or attempt to do any of the foregoing.

Sec. 2. *Less than maximum prices.* Lower prices than those established by this regulation may be charged, demanded, paid, or offered.

Sec. 3. *Adjustable pricing.* Any person may agree to sell at a price which can be increased up to the maximum price in effect at the time of delivery; but no person may, unless authorized by the Office of Price Administration, deliver or agree to deliver at prices to be adjusted upward in accordance with action taken by the Office of Price Administration after delivery. Such authorization may be given when a request for a change in the applicable maximum price is pending, but only if the authorization is necessary to promote distribution or production and if it will not interfere with the purposes of the Emergency Price Control Act of 1942, as amended. The authorization may be given by the Administrator or by any official of the Office of Price Administration to whom the authority to grant such authorization has been delegated. The authorization will be given by order.

Sec. 4. *Relationship of this to other maximum price regulations.*—(a) *General Maximum Price Regulation.* The provisions of this regulation supersede the provisions of the General Maximum Price Regulation¹ with respect to sales and deliveries for which maximum prices are established by this regulation.

(b) *Exports; (Second Revised Maximum Export Price Regulation applicable.)* The maximum price at which a person may export charcoal shall be determined in accordance with the provisions of the Second Revised Maximum

Export Price Regulation² issued by the Office of Price Administration.

(c) *Imports; (Revised Supplementary Regulation No. 12 applicable.)* The provisions of this regulation do not apply to purchases, sales, or deliveries of charcoal which originate outside of and are imported into the continental United States. Sales, purchases, and deliveries of such imported charcoal are governed by the provisions of the General Maximum Price Regulation, and especially Revised Supplementary Regulation No. 12.³

Sec. 5. *Geographical applicability.* The provisions of this regulation shall be applicable to the forty-eight States of the United States and the District of Columbia.

Sec. 6. *Records and reports.* (a) Every person making sales or purchases of charcoal after July 11, 1943 for which maximum prices are established by this regulation, shall keep for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, accurate records of each such sale or purchase, showing the date thereof, the name and address of the seller and the buyer, the price paid or received, and the quantity of charcoal sold or purchased.

(b) Such persons shall submit such reports to the Office of Price Administration and keep such other records in addition to or in place of the records required by paragraph (a) of this section as the Office of Price Administration may from time to time require.

Sec. 7. *Evasion.* The price limitations set forth in this regulation shall not be evaded whether by direct or indirect methods, in connection with an offer, solicitation, agreement, sale or delivery of, or relating to the sale of charcoal, alone or in connection with any other commodity, or by way of commission, service, transportation, or other charge, or discount, premium, or other privilege, or by tying-agreement or other trade understanding, or otherwise.

Sec. 8. *Enforcement and licensing.*—(a) *Enforcement.* Persons violating any provisions of this regulation are subject to the criminal penalties, civil enforcement actions, license suspension proceedings, and suits for treble damages provided for by the Emergency Price Control Act of 1942, as amended.

(b) *Licensing.* The provisions of Supplementary Order No. 11⁴ (§ 1305.15), licensing distributors of chemicals and drugs, shall be applicable to any dealer selling charcoal for which maximum prices are established by this regulation. The term "distributor" shall have the meaning given to it by supplementary Order No. 11 which term includes a "dealer" as defined in this regulation. This order, in brief, provides that a license is necessary for dealers to make sales under this regulation. A license is automatically granted to such sellers.

² 8 F.R. 4132, 5987, 7662.

³ 7 F.R. 10532; 8 F.R. 611, 2035.

⁴ 7 F.R. 167, 11007.

¹ 8 F.R. 3096, 3849, 4347, 4486, 4724, 4978, 4848, 6047, 6962, 8511, 9025.

It is not necessary to apply specially for the license, but a registration may later be required. The Emergency Price Control Act of 1942, as amended, and Supplementary Order No. 11 describe the circumstances under which licenses may be suspended.

Sec. 9. *Definitions.* (a) When used in this regulation, the term:

"Charcoal" means an amorphous form of carbon obtained by the incomplete combustion of either hardwood or softwood.

"Hardwood charcoal" means charcoal produced from hardwoods.

"Lump charcoal" means unprocessed charcoal which will pass over a screen with $\frac{3}{4}$ inch openings.

"Charcoal screenings" means unprocessed charcoal which will not pass over a screen with $\frac{3}{4}$ inch openings, and includes fines and braize.

"Granulated" or "ground charcoal" means charcoal which has been subjected to a granulating or grinding process.

"Producer" means any person who produces charcoal and includes any agent of a producer.

"Hardwood distiller" means a person who produces charcoal from mixed hardwoods by the destructive distillation process and who recovers in the process such chemicals as wood alcohol, acetic acid, or acetate of lime.

"Kiln charcoal" means charcoal produced from mixed hardwoods in a kiln.

"Dealer" means a person who purchases charcoal and resells it in substantially the same form, and includes a person who purchases charcoal and grinds it before reselling it.

"Person" includes an individual, corporation, partnership, association, or any other organized group of persons or legal successor or representative of any of the foregoing, and includes the United States or any agency thereof, or any other government, or any of its political subdivisions, or any agency of any of the foregoing.

(b) Unless the context otherwise requires, the definitions set forth in section 302 of the Emergency Price Control Act of 1942, as amended, shall apply to other terms used herein.

Sec. 10. *Petitions for amendment.* Any person seeking an amendment of any provision of this regulation may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.⁵

Appendix A: Maximum prices for hardwood charcoal—(a) Sales by producers. The maximum price for a sale by a producer of hardwood charcoal in quantities of one ton or more shall be the maximum price established under the General Maximum Price Regulation including any order issued thereunder or the maximum price set forth below, whichever is higher. The prices set forth below are per ton of hardwood charcoal, f. o. b. producer's plant.

(1) Sales by hardwood distillers of charcoal made from mixed hardwoods:

(I) Produced in New York and Pennsylvania:	
Lump charcoal in bulk.....	\$33.00
Lump charcoal in bags (bags extra and returnable).....	35.00
Charcoal screenings.....	23.00
(II) Produced in Michigan and Wisconsin:	
Lump charcoal in bulk.....	33.00
Briquets in bulk.....	35.00
Briquets in 100-lb. bags (bags included).....	41.00
Briquets in 20 and 40-lb. bags (bags included).....	40.00
Granulated charcoal in bags (bags included).....	44.00
Charcoal screenings.....	23.35
(III) Produced in Tennessee and Arkansas:	
Lump charcoal in bulk.....	27.00
Briquets in bulk.....	29.00
Charcoal screenings.....	19.40

(2) Sales of kiln charcoal made from mixed hardwoods:

Lump charcoal in bulk.....	\$40.00
Charcoal screenings.....	23.00

(b) *Sales by dealers.* The maximum price for a sale by a dealer of hardwood charcoal for which a maximum price is set forth in paragraph (a) shall be the dealer's maximum price for a sale of the same grade and quantity of charcoal in the same kind of containers established by the General Maximum Price Regulation including any order issued thereunder, or the maximum price computed pursuant to the first applicable method set forth below, whichever is higher:

(1) The dealer's maximum price for a sale of the same grade and quantity of charcoal in the same kind of containers established by the General Maximum Price Regulation plus any increase in the price which he is required to pay to the producer from whom he purchases charcoal under the provisions of paragraph (a) over the highest price paid by him to that producer for such charcoal during March 1942, or, if no purchases were made by him during March 1942 from such producer, during the last calendar month of 1942 prior thereto during which such purchases were made by him.

(2) Where a dealer is unable to determine his maximum price for charcoal under subparagraph (1) of this paragraph (b), the maximum price established by this regulation for a sale of such charcoal by his most closely competitive seller.

This regulation shall become effective July 12, 1943.

NOTE: All reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 12th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11218; Filed, July 12, 1943; 4:38 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 13, Amdt. 47]

PROCESSED FOODS

A rationale for this amendment has been issued simultaneously herewith and

¹ 8 F.R. 1840, 2233, 2631, 2684, 2943, 3179, 3949, 4342, 4525, 4726, 4784, 4832, 5318, 5342, 5460, 5568, 5757, 5818, 5819, 5847, 6346, 6137, 6138, 6181.

has been filed with the Division of the Federal Register.*

Ration Order 13 is amended in the following respects:

1. Section 3.6 (a) (1) is amended to read as follows:

(1) To get back processed foods he transferred; or

2. Section 5.9 is revoked.

3. Section 5.11 (a) is amended by inserting the word "current" between the words "the" and "Official."

4. Section 6.6 (h) is added to read as follows:

(h) *Accounting for errors.* If an industrial user receives an allotment larger than he is entitled to receive, as a result of an error, omission, or mistake made in his application or by his board, the amount of the excess shall be treated as excess inventory.

5. Section 8.4 (a) is amended to read as follows:

(a) *Stamps.* A person who has a ration bank account may not deposit stamps later than one month and ten days after the last date on which they were good for use by a consumer. (The periods during which particular stamps are good for use by consumers are fixed in the supplement to this order.) If the last day on which the stamps were good for use by a consumer is not the last day of a calendar month and the next calendar month has a day which corresponds thereto, then a "month", as used in this paragraph, is the period from the last day on which the stamps were good for use by a consumer to and including the corresponding day of the next calendar month; otherwise it is the period from the last day on which the stamps were good for use by a consumer to and including the last day of the next calendar month.

6. Section 9.5 (d) (1) is amended to read as follows:

(1) *Stamps.* No stamp may be accepted from the transferee more than one month after the last date on which it was good for use by a consumer. If the last day on which the stamps were good for use by a consumer is not the last day of a calendar month and the next calendar month has a day which corresponds thereto, then a "month", as used in this subparagraph, is the period from the last day on which the stamps were good for use by a consumer to and including the corresponding day of the next calendar month; otherwise it is the period from the last day on which the stamps were good for use by a consumer to and including the last day of the next calendar month. The stamps must either be pasted on gummed sheets (OPA Form R-120) or enclosed in sealed envelopes. If the stamps are pasted on gummed sheets, the name and address of the transferee must be written on each sheet, and only stamps of the same point value, and valid for a transfer to the

*Copies may be obtained from the Office of Price Administration.

² 8 F.R. 2353, 2337, 4840, 6365.

⁵ 7 F.R. 8961; 8 F.R. 3313, 3533, 6173.

transferee at the time they are given up, may be pasted on the same sheet. If the stamps are enclosed in sealed envelopes, they must be handled in all respects in accordance with the procedure described in General Ration Order 7⁷ for the use of such envelope.

7. Section 10.10 (b) is amended to read as follows:

(b) *Point-free delivery to country shippers.* No points need to be given up for a transfer of dry beans, peas or lentils by an authorized Customs Official to a country shipper if the country shipper gives his signed statement to the Official showing:

- (1) His name;
- (2) His principal business address;
- (3) His country shipper's registration number; and
- (4) The amount of dry beans, peas and lentils imported at the time.

8. The present section 10.10 (c) is redesignated section 10.10 (d).

9. Section 10.10 (c) is added to read as follows:

(c) *Collector of Customs to send statements to Washington Office.* After the close of each month the Collector of Customs shall deliver all processors' and country shippers' statements received during that month to the Office of Price Administration, care of the Bureau of the Census, Washington, D. C.

10. Section 13.1 (a) (1) is amended to read as follows:

(1) Any "retailer", "wholesaler", "processor", "country shipper", or "industrial user" who goes out of the business of dealing in or using "processed foods" at his establishment must notify the "board" at which it is registered, or the "Washington Office", if it is registered there. (A person is considered as going out of the business of dealing in or using processed foods if the foods he deals in or uses at his establishment are removed from the list of processed foods.) The notice must be given in writing within five (5) days after he goes out of the business. It must show:

- (i) The name and address of the establishment;
- (ii) The point value of its inventory at the time that he ceases doing business in processed foods at that establishment; and
- (iii) The number of points in the establishment's ration bank account, if any, and the number of points on hand, including points in the hands of his suppliers for processed foods not yet shipped. If he has a ration bank account he must also notify the district office in the way required by General Ration Order 3A (the Ration Banking Order).

11. The first sentence of section 14.5 (a) is amended by inserting a comma after the word "processor" and adding the words "country shipper", before the word "or".

12. The word "at" in the last sentence of section 23.2 (b) is changed to "b".

13. The last clause following the semicolon in section 24.6 (a) is amended to read as follows:

(a) * * * to get back dry beans, peas or lentils which he sold or transferred.

14. The following item is added to the list in Appendix A:

The by-product, if sold exclusively as animal feed or fertilizer, of milling and sorting or otherwise processing for marketing as seed, and consisting of a mixture of dry beans, peas, or lentils which is not a recognized trade variety (for human consumption) of dry beans, peas, or lentils.

This amendment shall become effective July 19, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562; Food Directive 3, 8 F.R. 2005, and Food Directive 5, 8 F.R. 2251)

Issued this 13th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11251; Filed, July 13, 1943;
11:21 a. m.]

Chapter XIII—Petroleum Administration for War

[PDO 14]

PART 1525—MARKETING MOTOR FUEL

DELIVERIES FOR SPECIFIED USES

The fulfillment of requirements for the defense of the United States has created in certain areas a shortage in the supply of motor fuel for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest to promote the national defense and to provide adequate supplies of motor fuel for military and other essential uses.

§ 1525.3 *Petroleum Distribution Order No. 14—(a) Definitions.* (1) "Person" means any individual, partnership, association, business trust, corporation, governmental corporation or agency, or any organized group of persons, whether incorporated or not.

(2) "Motor fuel" means liquid fuel, including Diesel fuel, used for the propulsion of motor vehicles or motor boats and shall include any liquid fuel to which Federal gasoline taxes apply except liquid fuel used for the propulsion of aircraft.

(3) "Supplier" means any person who regularly receives motor fuel for redelivery.

(b) *Deliveries for specified uses.* Each supplier shall, within the limits of his supply, make withdrawal or delivery of motor fuel when such withdrawal or delivery is requested to satisfy the requirements of:

(1) The Army and the Navy of the United States, the Coast Guard, the War Shipping Administration, the United States Maritime Commission, and the Office of Lend-Lease Administration; and

(2) Any person using or supplying motor fuel for non-highway farm uses who presents valid E, R, or bulk coupons or ration checks, issued pursuant to Ration Order 5C of the Office of Price Ad-

ministration, to the extent of such uses only.

(c) *Appeals.* Any person affected by this order who considers that compliance therewith would work an exceptional and unreasonable hardship upon him may file an appeal setting forth the pertinent facts and the reasons why he considers himself entitled to relief. All appeals shall be filed in triplicate.

(d) *Appeals and correspondence.* All correspondence and appeals filed under paragraph (c) shall, unless otherwise directed, be addressed to the District Director of Marketing, Petroleum Administration for War at:

(1) 122 East 42nd Street, New York, New York, if the motor fuel is to be delivered or used in the State of Florida (west of the Apalachicola River).

(2) 1200 Blum Building, 624 South Michigan Avenue, Chicago, Illinois, if the motor fuel is to be delivered or used in the States of Ohio, Kentucky, Tennessee, Indiana, Michigan, Illinois, Wisconsin, Minnesota, Iowa, Missouri, Oklahoma, Kansas, Nebraska, South Dakota, or North Dakota.

(3) 245 Melle Esperson Building, Houston, Texas, if the motor fuel is to be delivered or used in the States of Alabama, Mississippi, Louisiana, Arkansas, Texas, or New Mexico.

(4) 320 First National Bank Building, Denver, Colorado, if the motor fuel is to be delivered or used in the States of Montana, Wyoming, Colorado, Utah, or Idaho.

(5) 855 Subway Terminal Building, Los Angeles, California, if the motor fuel is to be delivered or used in the States of Arizona, California, Nevada, Oregon, or Washington.

(e) *Violations.* Any person who wilfully violates any provision of this order, or who, by any act or omission, falsifies records kept or information furnished in connection with this order is guilty of a crime and upon conviction may be punished by fine or imprisonment.

Any person who wilfully violates any provision of this order may be prohibited from delivering or receiving any material under priority control, or such other action may be taken as is deemed appropriate.

(f) *Area of applicability.* The provisions of this order shall be applicable to any person located in the States of Alabama, Arizona, Arkansas, California, Colorado, Florida (west of the Apalachicola River), Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin and Wyoming.

(E.O. 9276, 7 F.R. 10091; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.)

Issued this 14th day of July 1943.

RALPH K. DAVIES,
Deputy Petroleum
Administrator for War.

[F. R. Doc. 43-11255; Filed, July 13, 1943;
11:38 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter II—Office of Defense Transportation

[Administrative Order OPT 1, Amdt. 5]

PART 503—ADMINISTRATION

DELEGATION OF AUTHORITY; DIVISION OF PETROLEUM AND OTHER LIQUID TRANSPORT

Pursuant to Executive Order 8989, paragraph (a) of § 503.6 of Administrative Order ODT 1, as amended (8 F.R. 6001, 7285, 7620, 9034), is hereby amended by changing the language preceding subparagraph (1) to read as follows:

§ 503.6 *Division of Petroleum and Other Liquid Transport.* (a) The Associate Director, Division of Petroleum and Other Liquid Transport, Office of Defense Transportation, is authorized and directed as follows:

Issued at Washington, D. C., this 13th day of July 1943.

JOSEPH B. EASTMAN,
Director, Office of
Defense Transportation.

[F. R. Doc. 43-11256; Filed, July 13, 1943;
11:38 a. m.]

Notices

NAVY DEPARTMENT.

LEGAL ASSISTANCE FOR NAVAL PERSONNEL

1. The following instructions relative to the establishment of legal assistance offices in the naval service are hereby promulgated:

2. *Purpose.* These instructions are issued for the purpose of establishing in naval districts and elsewhere in the naval service legal assistance offices to provide legal assistance to naval personnel in the conduct of their personal affairs and to expand such services where now being rendered. This action is being taken in cooperation with the American Bar Association and various State bar associations.

3. *Legal-assistance offices.* The Commandant of each naval district, and the Commandant or other commanding officer of each navy yard, naval station, Marine Corps base, Marine barracks, or other naval activity where qualified lawyers are available in the naval service, will establish a legal-assistance office and assign one or more officers to perform duties as hereinafter described. The officer in command of any of the forces afloat may, if considered desirable, also establish a legal-assistance office with such modifications as may be necessary to meet existing conditions. Where a legal office already exists, such legal-assistance office may be a section of, or otherwise assimilated with, such legal office.

4. *Local supervision.* The district legal officer of each naval district shall, under the direction of the commandant, exercise general supervision and co-

ordination of all legal-assistance offices within the district.

5. *General supervision.* The general organization, supervision, and direction of such legal-assistance offices and officers is assigned to the Judge Advocate General, who will collaborate with the American Bar Association in the establishment of a system of legal assistance. The district legal officers and other local legal officers will collaborate with the State and local bar associations and legal-aid societies within their respective districts. (See paragraphs 11 and 12.)

6. *Qualifications of legal-assistance officers.* Legal-assistance officers shall be members of the bar of a State, Territory, or the District of Columbia but need not necessarily be commissioned officers. However, where available, officers so designated should possess sufficient maturity and legal experience to inspire confidence and to discharge their duties efficiently. If there is no such qualified person available for such assignment, a suitable officer may be assigned as acting legal-assistance officer until a qualified legal-assistance officer becomes available. Such acting officer may perform all the functions of a legal-assistance officer except giving legal advice and counsel or otherwise practicing law.

7. *Duties and services of legal-assistance officers.* Legal-assistance officers, in addition to any other duties which may be assigned to them, shall render such personal legal assistance to naval personnel and their dependents (including all components of the Navy, Marine Corps, and Coast Guard, and persons serving with naval forces anywhere, and where necessary the personnel of other branches of the armed forces) as is deemed necessary or desirable for their morale or efficiency, which may include but is not necessarily limited to the following:

(a) Establish contact with the committees on war work of bar associations and legal-aid societies for the purpose of arranging for the designation of members of the civilian bar to serve with such legal-assistance offices.

(b) Collaborate and maintain liaison with such designated civilian lawyers in the organization and operation of any such legal-assistance office.

(c) Interview, advise, and assist naval personnel and, in proper cases, refer such personnel to an appropriate bar committee or legal-aid organization or to such individual civilian lawyers as may have been designated by such bar committee or organization or other individual lawyers, avoiding, however, at all times in referring legal matters to civilian lawyers which may involve fees favoring any particular civilian lawyer or lawyers directly or indirectly.

(d) If practicable, make arrangements to have one or more civilian lawyers visit each legal-assistance office at regular intervals during prescribed hours to interview any naval personnel who may desire their advice, counsel, or services. Such visits should be well publicized and, so far as practicable, be confined so as to correspond with the most appropriate

intervals in the schedule of naval duties of naval personnel.

(e) Perform such other services necessary to accomplish the objects and purposes of such legal-assistance offices.

(f) Legal-assistance officers, however, will not advise or assist naval personnel in any case in which such personnel are or may be involved in an investigation or court martial or other official proceedings. In all such matters legal-assistance officers shall be governed by existing regulations, orders, and practices. Nor will legal-assistance officers appear in person or by pleadings in or before civil courts, boards, or commissions as attorneys for persons otherwise entitled to the advice and counsel of such legal-assistance officers. This provision, however, will not be construed to interfere with the present practice of naval officers appearing in police or other criminal courts as representatives of the Commandant or commanding officer where naval personnel may be involved.

(g) Legal-assistance officers will as far as possible avoid handling legal matters which should in their judgment appropriately be handled by private counsel. In no event should a legal-assistance officer act as a collection agency nor lend its aid to defeat the fair collection or legal enforcement of any just debt or obligation. Also, except in unusual circumstances, legal-assistance officers will render legal service only at the legal-assistance office.

8. *Direct action of legal-assistance officers.* The Judge Advocate General's Office and the district legal officers are authorized to correspond directly with each other and with legal-assistance offices in the performance of their supervisory duties. Except where otherwise ordered by competent authority, all legal-assistance officers are authorized to correspond directly with, and refer legal matters to, legal-assistance offices of other naval districts, yards, or stations and appropriate organizations and persons insofar as they relate to personal legal matters of the persons served.

9. *Confidential and privileged character of services rendered.* The usual attorney and client relationship shall be maintained by legal-assistance offices. All matters upon which the office is consulted by persons entitled to do so, and the files thereof, will be treated and considered as confidential and privileged in a legal rather than a military sense. Such confidential matters will not be disclosed by the personnel of the office to anyone, except upon the specific permission of the person concerned, and such disclosure may not lawfully be ordered by superior naval authority. Strict observance of this rule is essential to the proper working of the office in order to establish confidence in its integrity and to assure all naval personnel regardless of rank or grade that they may disclose frankly and completely all material facts of their legal matters to the office personnel without fear that such confidences will be disclosed or used against them in any way.

10. *Variations in procedure.* Local conditions may make variations from the above-prescribed procedures necessary

for the proper and effective organization and operation of any particular legal-assistance office. For this reason the provisions of these instructions are intended to be flexible and should be liberally construed in order that the purpose for which such office is established may be accomplished.

11. Present directory of bar association committees on war work.

(a) *Committee on war work of the American Bar Association.* Committee Headquarters: 1002 Hill Building, Washington, D. C. Committee members:

Chairman, Tappan Gregory, 19 S. LaSalle St., Chicago, Ill.
1st Judicial Circuit, Donald T. Field, 84 State St., Boston, Mass.
2nd Judicial Circuit, Edward J. Dimock, 67 Wall St., New York City.
3rd Judicial Circuit, Joseph W. Henderson, Packard Building, Philadelphia, Pa.
4th Judicial Circuit, Fred S. Hutchins, Box 854, Winston-Salem, N. C.
5th Judicial Circuit, Alexander W. Smith, Grant Building, Atlanta, Ga.
6th Judicial Circuit, L. C. Splith, Union Commerce Building, Cleveland, Ohio.
7th Judicial Circuit, Tappan Gregory, 19 S. LaSalle St., Chicago, Ill.
8th Judicial Circuit, John F. Rhodes, Fidelity Building, Kansas City, Mo.
9th Judicial Circuit, A. Crawford Greene, Balfour Building, San Francisco, Calif.
10th Judicial Circuit, Frazer Arnold, First National Bank Building, Denver, Colo.

(b) *Chairman of State Bar Association Committees on war work.*

Alabama: E. Burns Parker, Federal Building, Montgomery.
Arizona: John C. Haynes, Tucson.
Arkansas: Cooper Jacoway, Pyramid Building, Little Rock.
California: Arnold Praeger, Rowan Building, Los Angeles.
Colorado: Benjamin E. Sweet, 725 E and C Building, Denver.
Connecticut: Samuel H. Platcow, 152 Temple St., New Haven.
Delaware: Hon. P. Warren Green, Equitable Trust Building, Wilmington.
District of Columbia: William R. Lichtenberg, National Press Building, Washington (Committee on Legal Assistance for Servicemen).
Florida: Charles A. Mitchell, Vero Beach.
Georgia: Hugh Dorsey, Jr., 1425 C. and S. National Bank Building, Atlanta.
Idaho: William F. Galloway, Boise.
Illinois: George S. McGaughey, 226 W. Washington St., Waukegan.
Indiana: Jeremiah L. Cadick, Fletcher Trust Building, Indianapolis.
Iowa: Tim J. Campbell, 505 Maytag Building, Newton.
Kansas: Harry W. Colmery, National Bank of Topeka Building, Topeka. Everett E. Steerman, Emporia (co-chairman).
Kentucky: Henry J. Stites, Starks Building, Louisville.
Louisiana: Alvin R. Christovich, 1914 American Bank Building, New Orleans.
Maine: Clement F. Robinson, 85 Exchange St., Portland.
Maryland: B. Harris Henderson, 231 St. Paul St., Baltimore.
Massachusetts: Francis X. Reilly, Keating Building, Westborough.
Michigan: Carl H. Smith, Bay City Bank Building, Bay City.
Minnesota: Hon. Albin S. Pearson, District Court, St. Paul.
Mississippi: Forrest G. Cooper, Indianola.
Missouri: Harry S. Rooks, 407 North Eighth St., St. Louis.
Montana: J. B. C. Knight, Anaconda.

Nebraska: Braton H. Kuhns, 930 First National Bank Building, Omaha.

Nevada: John E. Robinson, First National Bank Building, Reno.

New Hampshire: Louis E. Wyman, 45 Market St., Manchester.

New Jersey: Hon. Richard Hartshorne, Hall of Records, Newark.

New Mexico: Hon. John C. Watson, Santa Fe.

New York: Edward Schoeneck, State Power Building, Syracuse.

North Carolina: John S. Bradway, Duke University, Durham.

North Dakota: O. B. Burtness, Grand Forks.

Ohio: Lawrence C. Splith, Union Commerce Building, Cleveland.

Oklahoma: Randell S. Cobb, Assistant Attorney General, Oklahoma City.

Oregon: Hon. Walter L. Tooze, Sailing Building, Portland.

Pennsylvania: Joseph W. Henderson, Packard Building, Philadelphia.

Rhode Island: W. L. Frost, 1016 Union Trust Building, Providence.

South Carolina: Pinckney L. Cain, 1001 Palmetto Building, Columbia.

South Dakota: Claude A. Hamilton, Security National Bank Building, Sioux Falls.

Tennessee: J. Mac Peebles, National Life Building, Nashville.

Texas: Claude V. Birkhead, 1512 Majestic Building, San Antonio.

Utah: H. P. Thomas, Templeton Building, Salt Lake City.

Vermont: John J. Deschenes, Burlington.

Virginia: A. Russell Bowles, Mutual Building, Richmond; John C. Parker, Jr., Franklin (additional); Thomas H. Wilcox, National Bank of Commerce Building, Norfolk (additional).

Washington: Charles H. Paul, White Building, Seattle.

West Virginia: Charles McCamic, National Bank of West Virginia Building, Wheeling.

Wisconsin: Reginald I. Kenney, Wells Building, Milwaukee.

Wyoming: Marshall S. Reynolds, Cheyenne.

12. Directory of established legal aid organizations.

California: Alameda County—Legal Aid Society of Alameda County, Samuel H. Wagnier, Attorney, Park Building, 473 14th St., Oakland. Los Angeles—Legal Aid Foundation, Edwin F. Frank, Chief Counsel, 440 Cotton Exchange Building, 106 W. Third St. San Francisco—Legal Aid Society of San Francisco, Alex. Sherriffs, Attorney, 1160 Phelan Building.

Colorado: Denver—Legal Aid Society of Denver, Paul F. Irely, Attorney, 314 Fourteenth St.

Connecticut: Bridgeport—Legal Aid Division, Department of Public Charities, Oscar A. H. Dannenberg, Attorney, Public Welfare Building. Hartford—Legal Aid Bureau, Alfred F. Kotchen, Attorney, Municipal Building. New Haven—Municipal Legal Aid Bureau, Max H. Schwartz, Attorney, City Hall.

District of Columbia: Washington: Legal Aid Bureau of the District of Columbia, Miss Beatrice A. Clephane, Attorney, 1400 L St. NW.

Florida: Jacksonville—Duval County Legal Aid Association, Inc., M. G. Boyce, Executive Secretary, 400 Consolidated Building. Miami—Legal Aid Committee, Dade County Bar Association, Max R. Silver, Legal Aid Counselor, 52 West Flagler St., Tampa—Legal Aid Bureau of Tampa, Fred T. Saussey, Jr., Attorney, Wallace S. Building.

Georgia: Atlanta—Atlanta Legal Aid Society, J. E. Thrift, Attorney, 216 Fulton County Court House.

Illinois: Chicago—Legal Aid Bureau of United Charities, Mrs. Marguerite R. Garlepy, Attorney, 330 South Wells St. Chicago—Legal Aid Department of the Jewish Social

Service Bureau, Mrs. Sarah B. Schaar, Supervisor, 130 N. Wells St.

Indiana: Indianapolis—Legal Aid Society, George W. Eggleston, Attorney, 224 North Meridian St.

Iowa: Des Moines—Legal Aid Department, Polk County, Department of Social Welfare, Carl B. Parks, Attorney, 701 Fifth Ave.

Kentucky: Louisville—The Legal Aid Society of Louisville, Emmet R. Field, Attorney, 312 Realty Building.

Louisiana: New Orleans—Legal Aid Bureau, Eugene Thorpe, Attorney, 602 United Fruit Company Building.

Maryland: Baltimore—Legal Aid Bureau, Inc., Gerald Monsman, Counsel, 7 St. Paul St.

Massachusetts: Boston—The Boston Legal Aid Society, Raynor M. Gardiner, General Counsel, 16-A Ashburton Place. New Bedford—Legal Aid Society, C. C. Connor, Attorney, 234 Union St. Springfield—The Legal Aid Society of Springfield, Inc., Mrs. Gertrude D. Meaney, Attorney in Charge, 182 State St.

Michigan: Detroit—Legal Aid Bureau of the Detroit Bar Association, Louis C. Miriani, Attorney, 51 West Warren Ave. Grand Rapids—Legal Aid Bureau of the Family Welfare Association, Richard C. Annis, Attorney, 306 Association of Commerce Building. Lansing—Legal Aid Bureau, John Brattin, 673 Hollister Building.

Minnesota: Minneapolis—The Legal Aid Society of Minneapolis, Inc., Richard H. Bachelder, Attorney, 200 Citizens Aid Building. St. Paul—Legal Aid Department of the Family Service, Rollin West, Attorney, Wilder Building.

Missouri: Kansas City—Legal Aid Bureau, Otto O. Bowen, Commissioner, City Hall. St. Louis—Legal Aid Bureau, Department of Public Welfare, Milton C. Lauenstein, Director, 353 Municipal Courts Building.

New Jersey: Perth Amboy—Legal Aid Committee, Perth Amboy Bar Association, Matthew F. Melko, Chairman, 214 Smith St.

New York: Albany—Legal Aid Society of Albany, Inc., Arthur J. Harvey, Attorney, 82 State St. Buffalo—Legal Aid Bureau of Buffalo, Inc., Elmer C. Miller, Attorney, 416 Prudential Building. New York City—The Legal Aid Society, Louis Fabricant, Attorney, 11 Park Place. New York City—National Desertion Bureau, Charles Zunker, Attorney, 71 West 47th St. Rochester—Legal Aid Society, Emery A. Brownell, Attorney, 25 Exchange St. Yonkers—Legal Aid Committee, Family Service Society of Yonkers, Miss Julia V. Grandin, General Secretary, 55 South Broadway.

North Carolina: Durham—Duke University Legal Aid Clinic, John S. Bradway, Director, Law School.

Ohio: Cincinnati—Legal Aid Society of Cincinnati, George H. Silverman, Attorney, 312 West Ninth St. Cleveland—Legal Aid Society of Cleveland, Claude E. Clark, Attorney, 614 Fidelity Building. Columbus—Legal Aid Clinic, Professor Silas A. Harris, Director, Ohio State University.

Oklahoma: Tulsa, Legal Aid Committee of Tulsa County Bar Association, Ralton P. Edmonds, Chairman, c/o Legal Aid Department, Carter Oil Company, National Bank of Tulsa Building.

Oregon: Portland—Legal Aid Committee, Oregon State Bar Association, Mrs. Janet W. Starkey, Supervising Attorney, Judge James W. Crawford, Chairman, County Court House.

Pennsylvania: Erie—Legal Aid Department of the Welfare Bureau, Anthony L. Gambatese, Director, 133 West 7th St. Harrisburg—Legal Aid Committee, Dauphin County Bar Association, William B. Rosenberg, Attorney, 603 State Theater Building. Philadelphia—Legal Aid Society of Philadelphia, George Scott Stewart, Attorney, 400 Harrison Building, 4 South 15th St. Pittsburgh—Legal Aid Society, Wayne Theophilus, Attorney, 519 Smithfield St.

Rhode Island: Providence—Legal Aid Society of Rhode Island, LeRoy G. Pilling, Attorney, 100 North Main St.

Texas: Dallas—Free Legal Aid Bureau, Miss Mabel Spellman, Attorney, Municipal Building.

Utah: Salt Lake City—Legal Aid Society, Benjamin Spence, Attorney, Beason Building.

Virginia: Richmond—Legal Aid Bureau, Family Service Society of Richmond, Charles E. A. Knight, Attorney, 221 Governor St.

Washington: Seattle—Legal Aid Bureau of the Seattle Bar Association, James A. Dougan, Director.

Wisconsin: Madison—Legal Aid Bureau of the Dane County Bar Association, Charles Van Dell, Cantwell Building. Milwaukee—Legal Aid Society, Mrs. Julia B. Dolan, Attorney, 502 Safety Building.

13. Where legal-assistance officers are to be established, as herein contemplated, they should be established as soon as possible without further directive.

JAMES FORRESTAL,
Acting Secretary of the Navy.

[F. R. Doc. 43-11207; Filed, July 12, 1943; 12:09 p. m.]

INTERSTATE COMMERCE COMMISSION.

[Special Permit 8 Under Service Order 133]

ST. LOUIS-SAN FRANCISCO RAILWAY COMPANY

ICING OF CABBAGE

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, permission is granted for:

The St. Louis-San Francisco Railway Company (J. M. Kurn and John G. Lonsdale, Trustees) to both bunker and top or body ice PFE 95900 destined Hattiesburg, Mississippi, PFE 60292 destined Gulfport, Mississippi, NP 90794 and PFE 30585 destined Birmingham, Alabama, all containing cabbage from Lenexa, Kansas.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 30th day of June 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11241; Filed, July 13, 1943; 10:55 a. m.]

[Special Permit 9 Under Service Order 133]

PRATTSBURGH RAILWAY CORP. AND ERIE RAILROAD CO.

ICING OF LETTUCE

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of

Service Order No. 133 of June 19, 1943, permission is granted for:

Either the Prattsburgh Railway Corporation or the Erie Railroad Company, but not both, to initially ice, with both bunker and top or body ice, (top or body ice must not exceed 2,000 pounds per car) not to exceed 100 refrigerator cars loaded with iceberg lettuce in straight shipments shipped by E. V. De Zetter, Prattsburgh, New York, destined New York, New York, or other points.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 8th day of July 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11242; Filed, July 13, 1943; 10:55 a. m.]

[Special Permit 10 Under Service Order 133]

KANSAS CITY SOUTHERN RAILWAY CO., ET AL.

ICING OF VEGETABLES

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, permission is granted for:

The Kansas City Southern Railway Company to initially ice or reice, with both bunker and top or body ice, SFRD 32161 and PFE 31167, loaded with vegetables in mixed shipments, destined Camp Crowder, Missouri; also for the Union Pacific Railroad Company to initially ice or reice, with both bunker and top or body ice, SFRD 532234, SFRD 23693, and URTX 85544, containing vegetables in mixed shipments, destined Fort Riley, Kansas; also for the Chicago, Burlington & Quincy Railroad Company to initially ice or reice, with both bunker and top or body ice, PFE 14288 and ART 23459, containing vegetables in mixed shipments, destined Woodlawn, Nebraska; also for the Chicago, Burlington & Quincy Railroad Company to initially ice or reice, with both bunker and top or body ice, ART 17167, containing vegetables in mixed shipments, destined Sioux Falls, South Dakota; also for the Missouri Pacific Railroad Company (Guy A. Thompson, Trustee) to initially ice or reice, with both bunker and top or body ice, NRC 16004, containing vegetables in mixed shipments, destined Great Bend, Kansas, all originating beyond or at Kansas City, Missouri.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at

Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 30th day of June 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11243; Filed, July 13, 1943; 10:55 a. m.]

[Special Permit 11 Under Service Order 133]

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

ICING OF VEGETABLES AND FRUITS

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, permission is granted for:

The Chicago, Burlington & Quincy Railroad Company to initially ice or reice, with both bunker and top or body ice, PFE 71739, PFE 70310, and PFE 31311 containing vegetables and fruits in mixed shipments destined Woodlawn, Nebraska; also for the Chicago, Burlington & Quincy Railroad Company, or connection, to initially ice or reice, with both bunker and top or body ice, PFE 22331 containing vegetables and fruits in mixed shipments destined Sioux Falls, South Dakota.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 3rd day of July 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11244; Filed, July 13, 1943; 10:55 a. m.]

[Special Permit 12 Under Service Order 133]

SOUTHERN PACIFIC CO.

ICING OF VEGETABLES

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, permission is granted for:

The Southern Pacific Company, or carriers shown on waybills, to initially ice or reice, with both bunker and top or body ice, PFE 21205, MDT 7253, PFE 42320, PFE 42853, PFE 75406, PFE 23213, PFE 92364, ART 23176, SFRD 36339, and MDT 4216, vegetables shipped by H. P. Garin Co., Salinas, California, destined New Haven, Connecticut, Bridgeport, Connecticut, Washington, D. C., New York, New York, Buffalo, New York, Boston, Massachusetts, New York, New York, Philadelphia, Pennsylvania, Washington, D. C., and Greensboro, North Carolina, respectively.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 3rd day of July 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11245; Filed, July 13, 1943;
10:55 a. m.]

[Special Permit 13 Under Service Order 133]
CHICAGO, BURLINGTON & QUINCY RAILROAD
CO., ET AL.

ICING OF VEGETABLES AND FRUITS

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, permission is granted for:

The Chicago, Burlington & Quincy Railroad Company, or connection, to initially ice or reice, with both bunker and top or body ice, (1,000 pounds snow ice), URT 5051 containing vegetables and fruits in mixed shipments destined Sioux Falls, South Dakota; also for the Missouri Pacific Railroad Company (Guy A. Thompson, Trustee) to initially ice or reice, with both bunker and top or body ice, (1,000 pounds top ice), PFE 21440 containing vegetables and fruits in mixed shipments destined Great Bend, Kansas; also for the Union Pacific Railroad Company to initially ice or reice, with both bunker and top or body ice, (2,000 pounds top ice), PFE 45250 containing vegetables in mixed shipments destined Fort Riley, Kansas, all originating beyond or at Kansas City, Missouri.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 5th day of July 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11246; Filed, July 13, 1943;
10:55 a. m.]

[Special Permit 14 Under Service Order 133]
SOUTHERN PACIFIC CO.

ICING OF VEGETABLES

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service

Order No. 133 of June 19, 1943, permission is granted for:

The Southern Pacific Company, or carriers shown on waybills, to initially ice or reice, with both bunker and top or body ice, PFE 42013, MDT 20462, PFE 91070, PFE 95833, PFE 25524, vegetables shipped by H. P. Garin Co. from either Graves or Hollister, California, destined Greenville, South Carolina, Atlanta, Georgia, Bainbridge, Maryland, Tampa, Florida, and Miami, Florida, respectively.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 6th day of July 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11247; Filed, July 13, 1943;
10:56 a. m.]

[Special Permit 15 Under Service Order 133]
KANSAS CITY SOUTHERN RAILWAY CO. AND
CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

ICING OF VEGETABLES AND FRUITS

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, permission is granted for:

The Kansas City Southern Railway Company to initially ice or reice, with both bunker and top or body ice (1,000 pounds snow ice), PFE 97040 containing vegetables and fruits in mixed shipments destined Camp Crowder, Missouri; Also for the Chicago, Burlington & Quincy Railroad Company, or connection, to initially ice or reice, with both bunker and top or body ice (1,000 pounds snow ice), PFE 74272 containing vegetables and fruits in mixed shipments destined Sergeant Bluffs, Iowa, all originating beyond or at Kansas City, Missouri.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 6th day of July 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11248; Filed, July 13, 1943;
10:56 a. m.]

[Special Permit 16 Under Service Order 133]
ATCHISON, TOPEKA AND SANTA FE RAILWAY
CO. AND SOUTHERN PACIFIC CO.

ICING OF CABBAGE

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, permission is granted for:

The Atchison, Topeka and Santa Fe Railway Company, or the Southern Pacific Company, to initially ice or reice, with both bunker and top or body ice, PFE 18120 containing cabbage shipped by Jones & Cavanaugh, Los Angeles, California, consigned to Leon G. Pujague, New Orleans, Louisiana.

The waybill shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 7th day of July 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11249; Filed, July 13, 1943;
10:56 a. m.]

[Special Permit 17 Under Service Order 133]
SOUTHERN PACIFIC CO., ET AL.

ICING OF VEGETABLES

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, permission is granted for:

The Southern Pacific Company, the Union Pacific Railroad Company, the Chicago and North Western Railway Company, or The Pennsylvania Railroad Company to initially ice or reice, with both bunker and top or body ice, MDT 21117, vegetables shipped from Salinas, California, consigned I. Cohen Sons, Pittsburgh, Pennsylvania; also for the Southern Pacific Company, the Union Pacific Railroad Company, the Missouri Pacific Railroad Company (Guy A. Thompson, Trustee), or The Baltimore and Ohio Railroad Company to initially ice or reice, with both bunker and top or body ice, PFE 51554 shipped from Salinas, California, consigned to W. R. Hackett, Dayton, Ohio.

The waybills shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 7th day of July 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-11250; Filed, July 13, 1943;
10:56 a. m.]

OFFICE OF DEFENSE TRANSPORTATION.

DELIVERY OF DAIRY PRODUCTS IN DUBOIS, PENNSYLVANIA

RECOMMENDATION OF JOINT ACTION PLAN

Pursuant to a provision of a general order issued by the Office of Defense Transportation for the purpose, among others, of conserving and providently utilizing motor vehicles and vital equipment, materials and supplies, (General Order ODT 17, as amended, 7 F.R. 5678, 7694, 9623; 8 F.R. 8278, 8377), Dubois Dairy Company, S. R. Kitchen, doing business as S. R. Kitchen Dairy and V. T. Smith, doing business as V. T. Smith Dairy, of Dubois, Pennsylvania, and Wm. Fairman, doing business as Wm. Fairman Dairy and B. E. Knarr, doing business as Knarr Stock Farms, of Luthersburg, Pennsylvania, have filed with the Office of Defense Transportation for approval a joint action plan relating to the transportation and delivery by motor vehicle of dairy products in Dubois and vicinity.

The participants in the plan propose to eliminate wasteful operations in the transportation and delivery of dairy products by limiting retail deliveries to an every-other-day basis. They will operate their delivery trucks daily, serving half of their respective customers each day with a 2-days' supply. Trucks will leave the processing plants fully loaded and will make only one trip a day over any segment of a route. The participants estimate that effectuation of the plan will result in savings of 40 percent or approximately 120,000 truck-miles a year. Exchange of customers is not contemplated.

It appearing that the proposed joint action plan is in conformity with General Order ODT 17, as amended, and that effectuation thereof will accomplish substantial conservation and efficient utilization of motor trucks and vital materials and supplies, the attainment of which purposes is essential to the successful prosecution of the war, I have approved the plan and recommend that the Chairman of the War Production Board find and certify under section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), that the doing of any act or thing, or the omission to do any act or thing, by any person in compliance with said joint action plan, is requisite to the prosecution of the war.

Issued at Washington, D. C., this 9th day of July 1943.

JOSEPH B. EASTMAN,
Director.

[F. R. Doc. 43-11236; Filed, July 13, 1943;
10:51 a. m.]

DELIVERY OF MEATS, GROCERIES AND DAIRY PRODUCTS IN PRAIRIE DU CHIEN, WISCONSIN

RECOMMENDATION OF JOINT ACTION PLAN

Pursuant to a provision of a general order issued by the Office of Defense Transportation for the purpose, among others, of conserving and providently utilizing motor vehicles and vital equipment, materials and supplies, (General Order ODT 17, as amended, 7 F.R. 5678, 7694, 9623; 8 F.R. 8278, 8377), the grocers and dairymen of the Prairie du Chien, Wisconsin, listed in Appendix A hereto, have filed with the Office of Defense Transportation for approval a joint action plan relating to the transportation and delivery by motor vehicle of meats, groceries and dairy products in Prairie du Chien.

The participants in the plan propose to eliminate wasteful operations in the transportation and delivery of meats, groceries and dairy products by reducing the frequency of deliveries. Meats and groceries will be delivered to retail customers generally on Tuesdays and Fridays of each week and on the preceding day instead when a holiday occurs on the regular delivery day. Dairy products will be delivered to hospitals in accordance with General Order ODT 17, as amended, and to retail customers generally on an every-other-day basis. No extra or special deliveries will be made except of dairy products to hospitals as provided for by General Order ODT 17, as amended.

It appearing that the proposed joint action plan is in conformity with General Order ODT 17, as amended, and that the effectuation thereof will accomplish substantial conservation and efficient utilization of motor trucks and vital materials and supplies, the attainment of which purposes is essential to the successful prosecution of the war, I have approved the plan and recommend that the Chairman of the War Production Board find and certify under section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), that the doing of any act or thing, or the omission to do any act or thing, by any person in compliance with said joint action plan, is requisite to the prosecution of the war.

Issued at Washington, D. C., this 9th day of July 1943.

JOSEPH B. EASTMAN,
Director.

APPENDIX A Grocers

1. Hi-Way Market by William Piebhl
2. Herpel and Son by August Herpel
3. Hill View Market by F. C. Kramer
4. Ed Benish
5. Blackhawk Food Store by Ervin A. Benish
6. Leo LaPointe
7. Reed's Market by Mrs. Claire Reed
8. Scherlin & Son by F. C. Scherlin

Dairymen

1. Ahrens Dairy by Willard Ahrens
2. Prairie Dairy by A. M. Lehnir
3. Selch Dairy by Edward Selch
4. Schultz Dairy by Walt Schultz
5. Wetzel Dairy by Geo. F. Wetzel

G. Campbell Dairy by Mrs. Helen Campbell
7. Hanson Dairy by Guy L. Hanson.

[F. R. Doc. 43-11237; Filed, July 13, 1943;
10:51 a. m.]

OFFICE OF PRICE ADMINISTRATION LIST OF COMMUNITY CEILING PRICE ORDERS FOR REGION III UNDER GENERAL ORDER 51

The following orders under General Order 51 have been filed with the Division of the Federal Register.

REGION III

Saginaw Order 1, Filed 1:19 p. m. July 10, 1943.
Saginaw Order 1, Amendment 2, Filed 1:21 p. m. July 10, 1943.
Saginaw Order 2, Filed 1:21 p. m. July 10, 1943.
Saginaw Order 2, Amendment 1, Filed 1:24 p. m. July 10, 1943.
Saginaw Order 2, Amendment 2, Filed 1:24 p. m. July 10, 1943.
Saginaw Order 3, Filed 1:24 p. m. July 10, 1943.
Saginaw Order 3, Amendment 1, Filed 1:23 p. m. July 10, 1943.
Saginaw Order 3, Amendment 2, Filed 1:25 p. m. July 10, 1943.
Saginaw Order 4, Filed 1:23 p. m. July 10, 1943.
Saginaw Order 5, Filed 1:25 p. m. July 10, 1943.
Saginaw Order 6, Filed 1:25 p. m. July 10, 1943.
Saginaw Order 10, Filed 1:26 p. m. July 10, 1943.
Saginaw Order 11, Filed 1:27 p. m. July 10, 1943.
Saginaw Order 12, Filed 1:23 p. m. July 10, 1943.
Cincinnati Order 2, Amendment 1, Filed 1:21 p. m. July 10, 1943.
Cincinnati Order 3, Amendment 1, Filed 1:21 p. m. July 10, 1943.
Cincinnati Order 3, Amendment 2, Filed 1:22 p. m. July 10, 1943.
Cincinnati Order 3, Amendment 3, Filed 1:22 p. m. July 10, 1943.
Detroit Order 2, Amendment 1, Filed 1:24 p. m. July 10, 1943.
Detroit Order 4, Amendment 2, Filed 1:23 p. m. July 10, 1943.
Detroit Order 4, Amendment 3, Filed 1:23 p. m. July 10, 1943.
Columbus Order 2, Amendment 1, Filed 1:17 p. m. July 10, 1943.
Grand Rapids Order 3, Amendment 1, Filed 1:17 p. m. July 10, 1943.
Grand Rapids Order 4, Filed 1:17 p. m. July 10, 1943.
Grand Rapids Order 4, Amendment 1, Filed 1:18 p. m. July 10, 1943.
Grand Rapids Order 5, Filed 1:18 p. m. July 10, 1943.
Grand Rapids Order 5, Amendment 1, Filed 1:19 p. m. July 10, 1943.
Louisville Order 3, Amendment 2, Filed 1:35 p. m. July 10, 1943.
Louisville Order 3, Amendment 3, Filed 1:17 p. m. July 10, 1943.
Louisville Order 4, Filed 1:35 p. m. July 10, 1943.
Lexington Order 4, Filed 4:50 p. m. July 10, 1943.
Cleveland Order 5, Filed 1:38 p. m. July 10, 1943.
Cleveland Order 7, Filed 4:54 p. m. July 10, 1943.
Cleveland Order 8, Filed 4:51 p. m. July 10, 1943.
Cleveland Order 11, Filed 4:52 p. m. July 10, 1943.

Cleveland Order 12, Filed 4:52 p. m. July 10, 1943.
 Cleveland Order 13, Filed 4:53 p. m. July 10, 1943.
 Cleveland Order 14, Filed 4:53 p. m. July 10, 1943.
 Cleveland Order 15, Filed 4:50 p. m. July 10, 1943.
 Iron Mountain Order 7, Filed 1:36 p. m. July 10, 1943.
 Iron Mountain Order 8, Filed 1:37 p. m. July 10, 1943.
 Iron Mountain Order 9, Filed 1:33 p. m. July 10, 1943.
 Iron Mountain Order 10, Filed 1:37 p. m. July 10, 1943.
 Northern Indiana Order 5, Filed 1:29 p. m. July 10, 1943.

ERVIN H. POLLACK,
*Head, Editorial and Reference
 Section, Legal Department.*

[F. R. Doc. 43-11228; Filed, July 12, 1943;
 4:43 p. m.]

LIST OF COMMUNITY CEILING PRICE ORDERS FOR REGION IV UNDER GENERAL ORDER 51

The following orders under General Order 51 have been filed with the Division of the Federal Register.

REGION IV

Birmingham Order 3, Amendment 2, Filed 11:38 a. m. July 9, 1943.
 Birmingham Order 4, Filed 11:40 a. m. July 9, 1943.

LIST OF INDIVIDUAL ORDERS GRANTING ADJUSTMENTS, ETC. UNDER PRICE REGULATIONS

The following orders were filed with the Division of the Federal Register on July 12, 1943.

Order number	Name
RPS 41, Order 17	Westlectric Castings Inc.
RPS 64, Order 104	L. A. Althoff Corp.
MPR 121, Order 17	C. Reiss Coal Co.
MPR 136, as amended, Order 74	Eisler Engineering Co.
MPR 136, as amended, Order 75	Haydon Mfg. Co.
RMFR 125, Order 35	Herrick Brass Foundry.
MPR 163, Order 16	Security Mills, Incorp.
MPR 188, Order 314, Amendment 1	Western Electric Co.
MPR 188, Order 493	Kroehler Mfg. Co.
MPR 335, Order 9	Quaker Maid Co.

Copies of these orders may be obtained from the Office of Price Administration.

ERVIN H. POLLACK,
Head, Editorial and Reference Section.

[F. R. Doc. 43-11254; Filed, July 13, 1943; 11:21 a. m.]

[Amdt. 1 to Order A-2, MPR 188]

PRODUCERS OF LADLE BRICK

ADJUSTMENT PROVISIONS

Amendment No. 1 to Order A-2 under § 1499.159 (b) of Maximum Price Regulation No. 188—Manufacturers' Maximum Prices for Specified Building Materials and Consumers' Goods Other Than Apparel.

An opinion accompanying Amendment No. 1 to Order No. A-2 under § 1499.159 (b) of Maximum Price Regulation has been issued simultaneously herewith and filed with the Division of the Federal Register.

Paragraph (a) (2) is added to read as follows:

(a) *Adjustment provisions for particular commodities under Maximum Price*

Birmingham Order 5, Filed 11:40 a. m. July 9, 1943.
 Richmond Order 3, Amendment 1, Filed 11:41 a. m. July 9, 1943.
 Richmond Order 3, Amendment 2, Filed 11:41 a. m. July 9, 1943.
 Richmond Order 4, Filed 11:42 a. m. July 9, 1943.
 Richmond Order 5, Filed 11:42 a. m. July 9, 1943.
 Knoxville Order 3, Amendment 1, Filed 11:43 a. m. July 9, 1943.
 Montgomery Order 3, Amendment 1, Filed 11:44 a. m. July 9, 1943.
 Montgomery Order 4, Filed 11:42 a. m. July 9, 1943.
 Montgomery Order 5, Filed 11:45 a. m. July 9, 1943.
 Montgomery Order 6, Filed 11:38 a. m. July 9, 1943.
 Atlanta Order 3, Amendment 1, Filed 11:40 a. m. July 9, 1943.
 Atlanta Order 5, Filed 11:41 a. m. July 9, 1943.
 Atlanta Order 6, Filed 11:39 a. m. July 9, 1943.
 Charlotte Order 4, Filed 11:43 a. m. July 9, 1943.
 Charlotte Order 5, Filed 11:44 a. m. July 9, 1943.
 Memphis Order 3, Amendment 1, Filed 11:43 a. m. July 9, 1943.
 Jackson Order 4, Filed 11:43 a. m. July 9, 1943.

ERVIN H. POLLACK,
*Head, Editorial and Reference
 Section, Legal Department.*

[F. R. Doc. 43-11229; Filed, July 12, 1943;
 4:43 p. m.]

essential supply of ladle brick, and that a producer of such commodity is unable to maintain or expand his production at his maximum price or prices, the Office of Price Administration may, either on application for adjustment in accordance with the provisions of Revised Procedural Regulation No. 1 or on its own motion, by order, adjust his maximum price or prices by an amount necessary to permit the maintenance or expansion of such production upon a basis which will cover total costs.

In determining the amount of adjustment which may be granted, consideration will be given to such factors as:

(a) Revenue from sales of such commodity and from all other sources, and
 (b) Production; mining, development, processing, and transportation costs; administrative and sales expenses; depreciation and depletion charges; taxes (excluding Federal and State income taxes); and capital investment.

(ii) Before filing an application for adjustment under the provisions of subdivision (i) it is suggested that each applicant obtain from the Office of Price Administration, Washington, D. C., a statement of the specific information that will be necessary in order that his application may receive prompt action.

The term "ladle brick" herein means low heat duty refractory brick used principally to fine ladles in the iron and steel industry. These bricks are manufactured from certain highly silicious fire clays by the dry press, wire cut or soft mud process.

This Amendment No. 1 to Order No. A-2 shall become effective July 15, 1943. (Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F. R. 7871)

Issued this 13th day of July 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-11253; Filed, July 13, 1943;
 11:21 a. m.]

Regional, State and District Office Orders.

[Region VIII Order G-8]

ALFALFA MEAL IN NEVADA

Order No. G-8 Under § 1499.18 (c), as amended, of the General Maximum Price Regulation (formerly Order No. 9)—Maximum Prices for Sales of Alfalfa Meal by Alfalfa Meal Millers Located in the State of Nevada.

For the reasons set forth in an opinion issued simultaneously herewith, and pursuant to and under the authority vested in the Regional Administrator by the Emergency Price Control Act of 1942 and § 1499.18 (c), as amended, of the General Maximum Price Regulation, *It is hereby ordered:*

SECTION 1. *Maximum prices for alfalfa meal sold by alfalfa meal millers located in the State of Nevada—A. Maximum prices f. o. b. alfalfa meal mill.* The adjusted maximum price f. o. b. mill for alfalfa meal millers whose mills are located in Nevada shall be the particular mill's maximum delivered price in North-

Regulation No. 188. The Office of Price Administration, or any duly authorized representative thereof, may adjust any maximum price for a particular commodity established under Maximum Price Regulation No. 188 as hereinafter provided. Applications for adjustment shall be filed in accordance with Revised Procedural Regulation No. 1.

(2) *Ladle brick.* The following adjustment provision, subdivision (i) permits the granting of relief to producers of ladle brick who are unable to maintain or expand their production under their existing maximum prices whenever there is a general shortage in the essential supply of the commodity. The extent of relief to be granted under the provision is set forth therein.

(i) Whenever it appears that a shortage exists or threatens to exist in the

ern California for the particular kind and grade of alfalfa meal, determined pursuant to Order No. 7 (redesignated as Order No. G-6) issued, pursuant to § 1499.18 (c), as amended, of the General Maximum Price Regulation on January 9, 1943, by the Office of Price Administration, San Francisco Regional Office, and any and all amendments thereto, less transportation costs at the minimum carload rate for alfalfa meal from the particular mill to San Francisco, California.

SEC. 2. Alfalfa meal mills affected by this order shall not change their customary allowances, discounts or other price differentials except to the extent any change made results in a lower price.

SEC. 3. This order shall not apply to dehydrated alfalfa meal.

SEC. 4. Any maximum price determined under this order shall be subject to adjustment at any time by the Office of Price Administration.

SEC. 5. This order may be revoked or amended by the Office of Price Administration at any time.

SEC. 6. This order shall become effective upon its issuance.

(Pub. Laws 421 and 729, 77th Cong., E.O. 9250, 7 F.R. 7871)

Issued this 27th day of January 1943.

HARRY F. CAMP,
Regional Administrator.

[F. R. Doc. 43-11227; Filed, July 12, 1943; 4:37 p. m.]

[Region VIII Order G-9]

ALFALFA MEAL IN WASHINGTON AND OREGON

Order No. G-9 under § 1499.18 (c), as amended, of the General Maximum Price Regulation (formerly Order No. 11)—Adjusted Maximum Prices for Sales of Alfalfa Meal by Alfalfa Meal Millers Located in Washington and Oregon and for all Sales of Alfalfa Meal Delivered to Purchasers in Oregon and Washington by Alfalfa Meal Millers Located Outside of Region VIII.

For the reasons set forth in an opinion issued simultaneously herewith, and pursuant to and under the authority vested in the Regional Administrator by the Emergency Price Control Act of 1942, and § 1499.18 (c), as amended, of the General Maximum Price Regulation as amended, *It is hereby ordered:*

SECTION 1. *Maximum prices for alfalfa meal sold by Alfalfa Meal Millers located in the States of Oregon and Washington—A. Maximum prices f. o. b. alfalfa meal mill—(a) The maximum price for No. 1—13% protein, 33% fiber alfalfa meal. The maximum price for alfalfa meal millers whose mills are located in Washington and Oregon, for No. 1—13% protein, 33% fiber alfalfa meal per ton f. o. b. alfalfa meal mill shall be the sum of:*

(i) The market price for U. S. No. 2 green chopped alfalfa hay,

(ii) A conversion charge of \$8.25, and

(iii) The cost of bags furnished by the alfalfa meal millers, not to exceed the maximum prices established therefor under any

maximum price regulation issued by the Office of Price Administration.

(b) *The market price for U. S. No. 2 green chopped alfalfa hay.* Alfalfa meal mills located in Washington and Oregon shall use as the market price for U. S. No. 2 green chopped alfalfa hay the price quoted in the Weekly Alfalfa Market Review for said hay at the particular mill, during the week preceding the day on which the particular sale of meal is made.

(c) *The maximum prices for grades of alfalfa meal other than No. 1—13% protein, 33% fiber.* Alfalfa meal mills located in Washington and Oregon shall determine adjusted maximum prices for grades of alfalfa meal other than No. 1—13% protein, 33% fiber alfalfa meal in the following manner:

(1) The maximum price for alfalfa meal having a higher protein content than 13% shall be the maximum price determined under Paragraph (a) above for No. 1—13% protein, 33% fiber alfalfa meal, plus the sum of \$2.00 per ton for each additional protein unit.

(2) The maximum price for alfalfa meal having a lower protein content than 13% shall be the maximum price determined under Paragraph (a) above for No. 1—13% protein, 33% fiber alfalfa meal, less the sum of \$2.00 per ton for each unit of protein less than 13%, provided that in no event shall the maximum deduction be more than \$8.00 per ton.

B. Maximum delivered prices. The maximum delivered prices in California, Arizona, Nevada, Oregon and Washington for alfalfa meal millers whose mills are located in Washington and Oregon shall be the maximum f. o. b. prices determined under paragraphs (a) or (c) above, plus actual transportation costs for shipment to purchaser's receiving point, not to exceed the minimum motor common carrier rate.

SEC. 2. *Maximum prices for alfalfa meal delivered to purchasers in the States of Washington and Oregon by alfalfa meal millers located outside of Region VIII.* The maximum price for alfalfa meal delivered to a purchaser in Washington or Oregon by an alfalfa meal miller whose mill is located outside of Region VIII (California, Arizona, Nevada, Washington and Oregon) shall be the lower of the maximum prices for the particular grade of alfalfa meal delivered at the purchaser's receiving point by the following alfalfa meal mills:

Yakima Milling Company, Yakima, Washington.

Fry Milling Company, Prosser, Washington.

SEC. 3. *Reporting requirements.* Yakima Milling Company and Fry Milling Company shall, by Tuesday of each week, send to Agricultural Marketing Administration, 345 U. S. Courthouse Building, Portland, Oregon, a statement setting forth the quantities of alfalfa hay purchased during the preceding week, and the amounts paid therefor f. o. b. their mills.

SEC. 4. Alfalfa meal millers affected by this order shall not change their customary allowances, discounts or other

price differentials except to the extent any change made results in a lower price.

SEC. 5. This order shall not apply to dehydrated alfalfa meal.

SEC. 6. Any maximum price determined under this order shall be subject to adjustment at any time by the Office of Price Administration.

SEC. 7. This order may be revoked or amended by the Office of Price Administration at any time.

SEC. 8. This order shall become effective upon its issuance.

(Pub. Laws 421 and 729, 77th Cong., E.O. 9250, 7 F.R. 7871)

Issued this 30th day of January 1943.

HARRY F. CAMP,
Regional Administrator.

[F. R. Doc. 43-11224; Filed, July 12, 1943; 4:33 p. m.]

[Region VIII Order G-9, Amdt. 1]

ALFALFA MEAL IN WASHINGTON AND OREGON

Amendment No. 1 to Order No. G-9 (formerly Order No. 11) under § 1499.18 (c), as amended, of the General Maximum Price Regulation.

For the reasons set forth in an opinion issued simultaneously herewith, and pursuant to and under the authority vested in the Regional Administrator by the Emergency Price Control Act of 1942, as amended, and § 1499.18 (c), as amended, of the General Maximum Price Regulation, and the provisions of section 7 of the order issued in this matter on January 30, 1943, in reference to amendments, *It is hereby ordered:*

(1) Section 2 of said order be, and the same is hereby eliminated and stricken from said order, and in place and stead thereof the following is substituted:

SEC. 2. *Maximum price for alfalfa meal delivered to purchasers in the States of Washington and Oregon by alfalfa meal millers located outside of Region VIII.* (a) The maximum price for alfalfa meal delivered to a purchaser in Washington or Oregon by an alfalfa meal miller whose mill is located outside of Region VIII shall be the f. o. b. maximum price of Yakima Milling Company, Yakima, Washington, and Fry Milling Company, Prosser, Washington, for the particular grade of alfalfa meal, plus actual transportation costs for shipment from the particular mill outside of Region VIII to buyer's receiving point, not to exceed the minimum railroad carload rate.

(b) *Definition of Region VIII.* Region VIII, as used in this order means the states of California, Oregon, Washington, Nevada and Arizona, except those portions of Coconino County and Mohave County lying North of the Colorado River; and the following counties in the State of Idaho: Benewah, Bonner, Boundary, Clearwater, Kootenai, Latah, Nez Perce, Shoshone, and Idaho.

(2) This Amendment No. 1 shall be subject to adjustment and amendment by the Office of Price Administration at any time.

(3) This Amendment No. 1 shall become effective upon its issuance.

(Pub. Laws 421 and 729, 77th Cong., E.O. 9250, 7 F.R. 7871)

Issued this 19th day of March 1943.

HARRY F. CAMP,
Regional Administrator.

[F. R. Doc. 43-11223; Filed, July 12, 1943;
4:37 p. m.]

[Region VIII Order G-10]

ALFALFA MEAL IN CERTAIN WESTERN STATES

Order No. G-10 under § 1499.18 (c), as amended, of the General Maximum Price Regulation (formerly Order No. 12)—Adjusted Maximum Prices for Sales of Alfalfa Meal by Wholesalers and Retailers Located in Region VIII.

For the reasons set forth in an opinion issued simultaneously herewith, and pursuant to and under the authority vested in the Regional Administrator by the Emergency Price Control Act of 1942, and § 1499.18 (c), as amended, of the General Maximum Price Regulation, *It is hereby ordered:*

SECTION 1. *Adjusted maximum prices for sales of alfalfa meal by wholesalers and retailers located in Region VIII.* (a) The adjusted maximum prices, except as provided in paragraph (e) below, for the sales of alfalfa meal by persons other than the millers thereof shall be the sum of:

(i) The average inventory cost of the particular kind and grade of alfalfa meal, and

(ii) The applicable margin set forth in paragraph (c) below.

The adjusted maximum prices determined pursuant to this paragraph (a) are prices f. o. b. seller's place of business.

(b) *Average inventory cost.* Purchasers of alfalfa meal for resale shall determine average inventory cost in the following manner: Every reseller shall determine the amount of each particular grade and kind of alfalfa meal which he has on hand at noontime on Friday of each week. He shall then determine the total net cost to him of each grade and kind of alfalfa meal. The total net cost shall be divided by the total volume. The resulting figure will be the average inventory cost. This figure shall be used in determining maximum prices during the succeeding week.

(c) *Applicable margins*—(1) *Wholesale sales.* For sales at wholesale the margin shall not exceed \$3.50 per net ton.

(2) *Retail sales.* For sales at retail the margin shall not exceed \$5.00 per net ton in case of sales of meal purchased by the seller from a person other than the producing mill, and \$7.50 in case of sales of alfalfa meal purchased by the seller from the producing mill.

(d) Notwithstanding the provisions of paragraph (c) above, the margin of a person making a sale at retail, when added to the margins taken by prior resellers, shall not exceed \$8.50, and the margin of a person making a sale at wholesale, when added to the margin

taken by prior resellers, shall not exceed \$3.50.

(e) *Direct mill carload sales.* For direct carload shipments from producing mill to any purchaser the maximum price of the person making such a sale shall be \$1.00 per net ton above the producing mill's selling price f. o. b. mill, plus actual transportation costs to purchaser.

SEC. 2. *Discounts.* No purchaser for resale shall change his discounts for cash unless such change results in a lower price.

SEC. 3. *Definitions.* (1) A "sale at retail" means a sale to an ultimate consumer, at one time, of less than one ton of alfalfa meal.

(2) A "sale at wholesale" means a sale in any quantity for resale, or a sale to an ultimate consumer, at one time, of one ton or more of alfalfa meal.

(3) "Region VIII" means California, Arizona, Nevada, Oregon and Washington.

SEC. 4. Any maximum price determined under this order shall be subject to adjustment at any time by the Office of Price Administration.

SEC. 5. This order may be revoked or amended by the Office of Price Administration at any time.

SEC. 6. This order shall become effective upon its issuance, and shall apply only to purchasers for resale located within Region VIII.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 1st day of February 1943.

HARRY F. CAMP,
Regional Administrator.

[F. R. Doc. 43-11226; Filed, July 12, 1943;
4:37 p. m.]

[Region VIII Order G-11]

FIREWOOD IN CERTAIN NEVADA AREAS

Order No. G-11 under § 1499.18 (c) as Amended, of the General Maximum Price Regulation (formerly Order No. G-14)—Adjusted Maximum Prices for Sales of Firewood at Retail in Certain Localities in the State of Nevada.

For the reasons set forth in an opinion issued simultaneously herewith, and pursuant to and under the authority vested in the Regional Administrator by the Emergency Price Control Act of 1942 and § 1499.18 (c), as amended, of the General Maximum Price Regulation, *It is hereby ordered:*

1. *Adjusted maximum prices for firewood sold at retail.* The maximum prices for firewood sold at retail in the localities set forth below and in the quantities set forth below shall be the applicable adjusted price specified in the schedule set forth below:

(a) *City of Reno:*

Type of firewood:	Retail prices f. o. b. retailers' yard
Slabwood-----	\$8.00 per cord. \$4.25 per half cord. \$2.50 per quarter cord.
Mill Blocks-----	\$10.00 per cord. \$5.25 per half cord. \$3.00 per quarter cord.
Limb Wood-----	\$12.00 per cord. \$6.25 per half cord. \$3.50 per quarter cord.

(b) *Sparks:*

Type of firewood:	Retail prices f. o. b. retailers' yard
Slabwood-----	\$8.00 per cord. \$4.25 per half cord. \$2.50 per quarter cord.
Mill Blocks-----	\$10.00 per cord. \$5.25 per half cord. \$3.00 per quarter cord.
Limb Wood-----	\$12.00 per cord. \$6.25 per half cord. \$3.50 per quarter cord.

(c) *Carson City:*

Type of firewood:	Retail prices f. o. b. retailers' yard
Slabwood-----	\$10.50 per cord. \$5.50 per half cord. \$3.00 per quarter cord.
Mill Blocks-----	\$11.50 per cord. \$6.00 per half cord. \$3.25 per quarter cord.
Limb Wood-----	\$12.00 per cord. \$6.25 per half cord. \$3.50 per quarter cord.

(d) *Minden:*

Type of firewood:	Retail prices f. o. b. retailers' yard
Slabwood-----	\$11.00 per cord. \$5.75 per half cord. \$3.25 per quarter cord.
Mill Blocks-----	\$12.00 per cord. \$6.25 per half cord. \$3.50 per quarter cord.
Limb Wood-----	\$12.00 per cord. \$6.25 per half cord. \$3.50 per quarter cord.

(e) *Austin:*

Type of firewood:	Retail prices f. o. b. retailers' yard
Limb Wood-----	\$14.00 per cord. \$7.25 per half cord. \$4.00 per quarter cord.

(f) *Wells:*

Type of firewood:	Retail prices f. o. b. retailers' yard
Limb Wood-----	\$13.00 per cord. \$6.75 per half cord. \$3.75 per quarter cord.

2. *Definitions.* (a) "Slabwood" means the refuse except sawdust and bark not adhering to the wood from sawing any logs, not exceeding 12" in length.

(b) "Mill blocks" means miscellaneous pieces of boards not exceeding 18" in length resulting from the sawing of lumber to specifications.

(c) "Limb wood" means the limbs of pine, cedar, mahogany, or other evergreen trees commonly used for firewood which are not less than three inches in diameter and not more than 16" in length.

(d) "Sale at retail" means a sale of firewood to an ultimate consumer.

(e) The name of any place includes the area within a radius of five miles from the city limits if the place is an incorporated city or town and from the center of the city, town, or settlement if it is not incorporated.

(f) "Cord" means a quantity of wood containing 128 cubic feet. A cord of sixteen inch wood shall contain the equivalent of three piles of wood four feet high, eight feet long and sixteen inches wide. A cord of twelve inch wood shall contain the equivalent of four piles of four feet high, eight feet long, and twelve inches wide. No cord of wood of any length shall contain less than 128 cubic feet of wood.

3. *Evasion.* (a) The price limitations set forth in this Order No. G-11 shall not be evaded, whether by direct or indirect methods in connection with an offer, solicitation, agreement, sale, delivery, purchase, or receipt of, or relating to firewood in the State of Nevada, alone or in conjunction with any commodity or by way of commission, service, transportation, or other charge or discount, premium or other privilege, or by tying-agreement or other trade understanding or otherwise.

(b) The maximum prices established in this Order G-11 shall not be increased by any charges for the extension of credit or by any decrease in the time customarily allowed for payment, and shall be decreased for prompt payment to the same extent that the price would have been decreased on March 1, 1942.

4. Any maximum price determined under this order shall be subject to adjustment at any time by the Office of Price Administration.

5. This order may be revoked or amended by the Office of Price Administration at any time.

6. This order shall become effective upon its issuance.

(Pub. Laws 421 and 729, 77th Cong., E.O. 9250, 7 F.R. 7871)

Issued this 11th day of February 1943.

HARRY F. CAMP,
Regional Administrator.

[F. R. Doc. 43-11225; Filed, July 12, 1943;
4:38 p. m.]

SELECTIVE SERVICE SYSTEM.

[Order 13]

MINNESOTA AGRICULTURAL EXPERIMENT PROJECT

ESTABLISHMENT FOR CONSCIENTIOUS OBJECTORS

I, Lewis B. Hershey, Director of Selective Service, by virtue of the provisions of the Selective Training and Service Act of 1940 (54 Stat. 885, 50 U.S.C., Sup. 301-318, inclusive); E.O. No. 8675, 6 F.R. 831, E.O. No. 9279, 7 F.R. 10177, and the authority vested in me by the Chairman of the War Manpower Commission under Administrative Order No. 26, 7 F.R. 10512, hereby designate the Minnesota Agricultural Experiment Project to be work of national importance, to be known as Civilian Public Service Camp No. 113. Said project, located at Waseca, Waseca County, Minnesota, and such other experiment stations as may be necessary, will be the base of operations for farm work in the State of Minnesota, and registrants under the Selective Training and Service Act, who have been classified by their local boards as conscientious objectors to both combatant and noncombatant military service and have been placed in Class IV-E, may be assigned to said project in lieu of their induction for military service.

The work to be undertaken by the men assigned to said project will consist primarily of farming operations, care of livestock, and production of seed for sale

to farmers and shall be under the technical direction of the Department of Agriculture, University of Minnesota at St. Paul and the State Agricultural Experiment Stations. The camp, insofar as camp management is concerned, will be under the same institutions. Men shall be assigned to and retained in camp in accordance with the provisions of the Selective Service Act and regulations and orders promulgated thereunder. Administrative and directive control shall be under the Selective Service System through the Camp Operations Division of National Selective Service Headquarters.

LEWIS B. HERSHEY,
Director.

JULY 10, 1943.

[F. R. Doc. 43-11216; Filed, July 12, 1943;
3:23 p. m.]

WAR FOOD ADMINISTRATION.

REGIONAL ADMINISTRATORS

DELEGATION OF AUTHORITY REGARDING SLAUGHTER PERMITS AND QUOTAS

Pursuant to the provisions of Food Distribution Order No. 27, as amended (8 F.R. 2785, 4227 5700, 7739, 8795), and orders issued by the Director pursuant thereto (8 F.R. 7185, 8796), and to effectuate the purposes of such orders:

1. Regional Administrators of the Food Distribution Administration, War Food Administration, are hereby authorized to issue, suspend, and revoke permits for local slaughterers, butchers, farm slaughterers, and custom slaughterers, and to grant, adjust, suspend, and revoke quotas for local slaughterers, butchers, and farm slaughterers.

2. All authority herein conferred shall be exercised in accordance with instructions issued by the War Food Administrator or the Director of Food Distribution.

3. To the extent of the authority herein delegated, the order of the Director of Food Distribution entitled "Regional Administrators—Delegation of Authority Regarding Permits", dated May 8, 1943 (8 F.R. 6065), is hereby superseded.

4. Nothing contained herein shall be construed to affect any power or authority vested in the Director of Food Distribution under Food Distribution Order No. 27, as amended.

This order shall become effective at 12:01 a. m., e. w. t., June 29, 1943.

Issued this 29th day of June 1943.

ROY F. HENDRICKSON,
Director of Food Distribution.

[F. R. Doc. 43-11230; Filed, July 12, 1943;
4:15 p. m.]

WAR PRODUCTION BOARD.

[Revocation of Certificate 27]

TANK CARS

To the ATTORNEY GENERAL:

Pursuant to section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), I

hereby withdraw my certificate and finding dated January 9, 1943, concerning Transportation Request No. 1 of the Director General for Operations of the War Production Board.

Dated: July 10, 1943.

DONALD M. NELSON,
Chairman.

[F. R. Doc. 43-11232; Filed, July 13, 1943;
10:50 a. m.]

[Certificate 94]

DELIVERY OF DAIRY PRODUCTS IN DUBOIS, PENNSYLVANIA

To the ATTORNEY GENERAL:

I submit herewith a recommendation of the Director of the Office of Defense Transportation concerning a plan for joint action by the persons named therein with respect to the transportation and delivery by motor vehicle of dairy products in Dubois, Pennsylvania, and vicinity.¹

For the purposes of section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), I approve the joint action plan described in the recommendation; and after consultation with you, I hereby find and so certify to you that the doing of any act or thing, or the omission to do any act or thing, by any person in compliance with such joint action plan is requisite to the prosecution of the war.

Dated: July 10, 1943.

DONALD M. NELSON,
Chairman.

[F. R. Doc. 43-11233; Filed, July 13, 1943;
10:50 a. m.]

[Certificate 95]

DELIVERY OF MEATS, GROCERIES AND DAIRY PRODUCTS IN PRAIRIE DU CHIEN, WISCONSIN

To the ATTORNEY GENERAL:

I submit herewith a recommendation of the Director of the Office of Defense Transportation concerning a plan for joint action by the persons named therein with respect to the transportation and delivery by motor vehicle of meats, groceries and dairy products in Prairie du Chien, Wisconsin.¹

For the purposes of section 12 of Public Law No. 603, 77th Congress (56 Stat. 357), I approve the joint action plan described in the Recommendation; and after consultation with you, I hereby find and so certify to you that the doing of any act or thing, or the omission to do any act or thing, by any person in compliance with such joint action plan is requisite to the prosecution of the war.

Dated: July 10, 1943.

DONALD M. NELSON,
Chairman.

[F. R. Doc. 43-11234; Filed, July 13, 1943;
10:51 a. m.]

¹ *Supra.*

